

## **SPECIAL REVENUE FUNDS**

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# CITY CONSTABLE COURT COSTS FUND

## JUDICIARY COURT COSTS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	109 . . 440011

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	La. Revised Statutes 13:1899 La. Code of Criminal Procedure Art. 887H	Resolution 24125, 8/7/85 <i>En Banc</i> Orders - City Court 7/24/85 9/3/99, effective 10/1/99 8/6/02

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A.

**State:** **L.R.S. 13:1899 (C)** provides that, in all criminal matters, including traffic violation cases, the City Court judges are to assess the sum of \$15.00 in court costs in addition to the fine or other penalty that may be legally imposed. The proceeds are deposited into a special account under the control of the City Constable and used to defray operational expenses of the office. **L.S.A.-C.Cr.P. 887H** provides that a person convicted of a misdemeanor or ordinance of a local government may be assessed additional reasonable costs to cover amounts expended by the constable or certain other officials in the execution of a bench warrant.

**Local:** A City Court **en banc order dated July 24, 1985**, mandated that an account designated "City Constable's Court Cost Fund" be established, and that all funds derived from court costs be deposited in a separate account. **Resolution 24125**, passed by the Metropolitan Council on August 7, 1985, established the "City Constable's Court Cost Fund" and stated that there should be a cost assessed by the City Court judge in all criminal matters, including traffic violations, wherein an individual pleads guilty or is convicted. The **order dated September 3, 1999**, set a rate of \$15 for constable court costs for all criminal and traffic violations, excluding parking infractions, effective October 1, 1999. The **order dated August 6, 2002**, continued the \$15 rate.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of City Court.

**Transmittal:** Remitted daily to the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**An individual who pleads guilty or is convicted in a criminal matter or traffic violation (excluding parking violations) in City Court is assessed court costs. Any person who bonds out of the city jail is charged a bond processing fee.**

### COMPUTATION OF FEE:

In all criminal and traffic cases (excluding parking violations) in City Court the judge assesses **up to \$15** (increased in 1999 from \$10) as additional costs of court. The fee for bonds processed at the jail is **\$7**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The City Constable court cost revenues may be used only in accordance with the priorities listed in Resolution 24125, Section 4. This fund must be closed out at the end of each year and any surplus monies transferred to the City General Fund. The court cost imposed is limited by statute to \$15.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

JUDICIARY COURT COSTS					ACCOUNT NUMBER 109 . . 440011			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	34,244	6.84%	29,983	7.45%	31,200	8.68%	27,521	7.87%
February	47,905	16.42%	41,200	17.70%	38,490	19.39%	34,642	17.77%
March	49,727	26.36%	41,863	28.11%	38,841	30.19%	33,298	27.28%
April	39,475	34.25%	28,237	35.13%	35,192	39.98%	25,303	34.52%
May	43,610	42.97%	37,329	44.41%	30,105	48.36%	24,283	41.46%
June	42,463	51.46%	37,609	53.76%	28,990	56.42%	29,513	49.89%
July	41,868	59.82%	37,364	63.05%	33,301	65.69%	29,095	58.21%
August	44,277	68.67%	31,133	70.79%	27,196	73.25%	28,545	66.37%
September	41,722	77.01%	28,666	77.92%	24,529	80.08%	27,803	74.31%
October	43,574	85.72%	32,503	86.00%	24,837	86.99%	32,850	83.70%
November	26,201	90.96%	28,164	93.00%	23,091	93.41%	27,493	91.56%
December	45,217	100.00%	28,148	100.00%	23,679	100.00%	29,536	100.00%
TOTAL/% Chg	500,283	29.37%	402,199	-19.61%	359,451	-10.63%	349,882	-2.66%

NOTE: The increase in Court Costs revenue in 2000 is in part due to the increase in the court costs assessed by the judges that became effective October 1, 1999.

# CITY CONSTABLE COURT COSTS FUND

## CONSTABLE BENCH WARRANT FEES CONSTABLE BENCH WARRANT CLEARANCE FEES CITY CONSTABLE SCHOOL SECURITY FEES EVIDENCE TESTING FEES CITY COURT FORFEITURES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	109 . . 441001 (Bench Warrant Fees)
	109 . . 441002 (Bench Warrant Clearance Fees)
	109 . . 440031 (School Security Fees)
	109 . . 441003 (Evidence Testing Fees)
	109 . . 450102 (City Court Forfeitures)

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	La. Code of Criminal Procedure Art. 887H L.R.S. 15:571.11	Resolution 24125, 8/7/85 <i>En Banc</i> Orders - City Court 7/24/85

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A.

**State:** L.S.A.—C.Cr.P. 887H provides that a person convicted of a misdemeanor or ordinance of a local government may be assessed additional reasonable costs to cover amounts expended by the constable or certain other officials in the execution of a bench warrant. L.R.S. 15:571.11 provides that, as of June 22, 1993, proceeds of bond forfeitures would be divided equally among the prosecutor, the court, the law enforcement agency involved, and the indigent defender program.

**Local:** A City Court **en banc** order dated July 24, 1985, mandated that an account designated "City Constable's Court Cost Fund" be established, and that all funds derived from court costs be deposited in a separate account. Resolution 24125, passed by the Metropolitan Council on August 7, 1985, established the "City Constable's Court Cost Fund."

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of City Court, except for the Evidence Testing Fee, which is collected by the City Constable's Office.

**Transmittal:** Remitted daily to the Finance Department—Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Any convicted person on whom a bench warrant was served by the constable may be assessed the reasonable costs expended by the constable in the execution of the bench warrant. Any person ordered to attend a City Court school must pay the School Security Fee. Any person charged with possession of alcohol may be charged an Evidence Testing fee.

### COMPUTATION OF FEE:

When the defendant is arrested pursuant to a bench warrant, an additional \$75 may be assessed; if no arrest was made, the bench warrant clearance fee is \$50. The School Security Fee is \$5. The Evidence Testing fee is \$50.

CITY CONSTABLE BENCH WARRANT FEES	109 . . 441001
CITY CONSTABLE BENCH WARRANT CLEARANCE FEES	109 . . 441002
CITY CONSTABLE SCHOOL SECURITY FEES	109 . . 440031
EVIDENCE TESTING FEE	109 . . 441003
CITY COURT FORFEITURES	109 . . 450102

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The School Security Fee may be used only to pay overtime to employees of the City Constable's Office who provide security to the City Court building after regular hours and on weekends when the court's various schools (Anger Management, Defensive Driving, etc.) are in session.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONSTABLE BENCH WARRANT FEES (CITY)					ACCOUNT NUMBER 109 . . 441001			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	3,179	4.96%	3,122	8.64%	2,643	8.82%	3,582	14.13%
February	4,874	12.57%	6,007	25.26%	3,551	20.66%	3,157	26.58%
March	6,297	22.40%	4,407	37.45%	3,540	32.47%	1,905	34.10%
April	4,316	29.13%	3,465	47.04%	3,025	42.56%	2,637	44.50%
May	5,686	38.01%	2,706	54.53%	2,822	51.97%	2,140	52.94%
June	4,527	45.07%	3,110	63.13%	2,468	60.21%	1,355	58.29%
July	4,972	52.83%	2,608	70.35%	1,998	66.87%	1,444	63.98%
August	6,890	63.59%	2,264	76.61%	2,185	74.16%	1,375	69.41%
September	6,148	73.18%	1,275	80.14%	3,047	84.33%	1,815	76.57%
October	6,545	83.40%	3,427	89.62%	2,746	93.49%	2,093	84.82%
November	3,574	88.98%	1,853	94.75%	528	95.25%	2,321	93.98%
December	7,062	100.00%	1,897	100.00%	1,425	100.00%	1,526	100.00%
TOTAL/% Chg	64,070	-36.10%	36,141	-43.59%	29,978	-17.05%	25,350	-15.44%

NOTE: The decrease in 2000 reflects personnel problems in this office. In 2001, new procedures were instituted, and less money was available for overtime, so fewer bench warrants were served.

CONSTABLE BENCH WARRANT CLEARANCE FEES (CITY)					ACCOUNT NUMBER 109 . . 441002			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	550	7.05%	1,300	7.08%
February	0	0.00%	0	0.00%	1,500	26.26%	2,401	20.16%
March	0	0.00%	0	0.00%	455	32.09%	1,463	28.13%
April	0	0.00%	0	0.00%	(1,309)	15.32%	1,140	34.34%
May	0	0.00%	0	0.00%	795	25.51%	1,497	42.49%
June	0	0.00%	0	0.00%	750	35.11%	1,549	50.93%
July	0	0.00%	0	0.00%	1,004	47.98%	1,222	57.58%
August	0	0.00%	0	0.00%	446	53.69%	1,650	66.57%
September	0	0.00%	200	8.22%	700	62.66%	1,660	75.61%
October	0	0.00%	100	12.33%	0	62.66%	1,048	81.32%
November	0	0.00%	0	12.33%	1,865	86.55%	1,715	90.66%
December	0	0.00%	2,133	100.00%	1,050	100.00%	1,715	100.00%
TOTAL/% Chg	0	N/A	2,433	N/A	7,806	220.84%	18,360	135.20%

NOTE: In 2001 the legislature amended Article 887 of the Code of Criminal Procedure to allow a \$50 fee to be assessed when a bench warrant is served but no arrest is made. The continuous increase in the revenue account since 2002 is attributed to the Reserve Program.

CITY CONSTABLE BENCH WARRANT FEES	109 . . 441001
CITY CONSTABLE BENCH WARRANT CLEARANCE FEES	109 . . 441002
CITY CONSTABLE SCHOOL SECURITY FEES	109 . . 440031
EVIDENCE TESTING FEE	109 . . 441003
CITY COURT FORFEITURES	109 . . 450102

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SCHOOL SECURITY FEES (CITY)					ACCOUNT NUMBER 109 . . 440031			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	1,820	8.50%
February	0	0.00%	0	0.00%	1,805	8.63%	2,115	18.37%
March	0	0.00%	0	0.00%	2,130	18.82%	1,730	26.45%
April	0	0.00%	0	0.00%	1,805	27.46%	1,700	34.39%
May	0	0.00%	0	0.00%	2,140	37.70%	1,985	43.66%
June	0	0.00%	0	0.00%	1,944	47.00%	1,990	52.95%
July	0	0.00%	0	0.00%	2,235	57.69%	1,845	61.56%
August	0	0.00%	0	0.00%	3,397	73.94%	1,870	70.29%
September	0	0.00%	0	0.00%	1,675	81.95%	1,807	78.73%
October	0	0.00%	0	0.00%	1,735	90.25%	1,725	86.79%
November	0	0.00%	0	0.00%	318	91.77%	1,350	93.09%
December	0	0.00%	0	0.00%	1,720	100.00%	1,480	100.00%
TOTAL/% Chg	0	N/A	0	N/A	20,904	N/A	21,417	2.45%

NOTE: This fee was first imposed in early 2002.

EVIDENCE TESTING (CITY)					ACCOUNT NUMBER 109 . . 441003			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	905	3.90%
February	0	0.00%	0	0.00%	0	0.00%	1,000	8.20%
March	0	0.00%	0	0.00%	0	0.00%	1,350	14.01%
April	0	0.00%	0	0.00%	0	0.00%	1,150	18.96%
May	0	0.00%	0	0.00%	0	0.00%	250	20.04%
June	0	0.00%	0	0.00%	0	0.00%	1,225	25.31%
July	0	0.00%	0	0.00%	0	0.00%	1,400	31.34%
August	0	0.00%	0	0.00%	0	0.00%	900	35.21%
September	0	0.00%	0	0.00%	0	0.00%	3,150	48.77%
October	0	0.00%	0	0.00%	0	0.00%	4,875	69.76%
November	0	0.00%	0	0.00%	0	0.00%	3,875	86.44%
December	0	0.00%	0	0.00%	150	100.00%	3,150	100.00%
TOTAL/% Chg	0	N/A	0	N/A	150	N/A	23,230	N/A

NOTE: This fee was first imposed at the end of 2002.

CITY CONSTABLE BENCH WARRANT FEES	109 . . 441001
CITY CONSTABLE BENCH WARRANT CLEARANCE FEES	109 . . 441002
CITY CONSTABLE SCHOOL SECURITY FEES	109 . . 440031
EVIDENCE TESTING FEE	109 . . 441003
CITY COURT FORFEITURES	109 . . 450102

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CITY COURT FORFEITURES (CITY)					ACCOUNT NUMBER 109 . . 450102			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	250	2.32%	18,398	26.65%
February	0	0.00%	0	0.00%	300	5.11%	877	27.93%
March	0	0.00%	0	0.00%	3,228	35.07%	325	28.40%
April	0	0.00%	0	0.00%	3,069	63.56%	6,144	37.30%
May	0	0.00%	0	0.00%	215	65.56%	6,895	47.29%
June	0	0.00%	0	0.00%	97	66.46%	1,025	48.77%
July	0	0.00%	0	0.00%	288	69.13%	13,195	67.89%
August	0	0.00%	0	0.00%	0	69.13%	9,776	82.05%
September	0	0.00%	50	1.63%	(3,649)	35.26%	2,042	85.01%
October	0	0.00%	2,235	74.55%	1,394	48.20%	2,690	88.91%
November	0	0.00%	350	85.97%	0	48.20%	5,846	97.38%
December	0	0.00%	430	100.00%	5,580	100.00%	1,810	100.00%
TOTAL/% Chg	0	N/A	3,065	N/A	10,772	N/A	69,023	540.76%

NOTE: The increase in 2003 is due to an increased effort by City Court to collect forfeited bonds.



SUMMARY OF REVENUES				FUND 109				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Charges for Services:								
Judiciary Court Costs	500,283	84.70%	402,199	71.80%	359,451	61.13%	349,882	56.97%
Constable School Security Fee	0	0.00%	0	0.00%	20,904	3.56%	21,417	3.49%
Bench Warrant Fees	64,070	10.85%	36,141	6.45%	29,978	5.10%	25,350	4.13%
Bench Warrant Clearance Fees	0	0.00%	2,433	0.43%	7,806	1.33%	18,360	2.99%
Evidence Testing	0	0.00%	0	0.00%	150	0.03%	23,230	3.78%
Service of Eviction Notices	0	0.00%	0	0.00%	20	0.00%	420	0.07%
Total Charges for Services	564,353	95.54%	440,773	78.69%	418,309	71.14%	438,660	71.43%
Intergovernmental Revenues:								
On-Behalf Payments	21,600	3.66%	24,369	4.35%	26,030	4.43%	21,046	3.43%
Fines & Forfeits								
City Court Forfeitures	0	0.00%	3,065	0.55%	10,772	1.83%	69,023	11.24%
Miscellaneous Revenues:								
Interest Earnings	3,217	0.54%	(1,222)	-0.22%	(395)	-0.07%	(88)	-0.01%
Contingent Receipts	300	0.05%	0	0.00%	0	0.00%	1,500	0.24%
Total Miscellaneous Revenues	3,517	0.60%	(1,222)	-0.22%	(395)	-0.07%	1,412	0.23%
OTHER FINANCING SOURCES								
Sale of General Fixed Assets	1,200	0.20%	0	0.00%	0	0.00%	0	0.00%
Operating Transfers In:								
From General Fund	0	0.00%	93,175	16.63%	133,273	22.67%	84,000	13.68%
TOTAL REVENUES &								
OTHER FINANCING SOURCES	590,670	100.00%	560,160	100.00%	587,989	100.00%	614,141	100.00%
% Change		13.07%		-5.17%		4.97%		4.45%

# MOSQUITO ABATEMENT AND RODENT CONTROL GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	110 . . 411000

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A)  Louisiana Revised Statutes 33:7721, et seq. 47:2051	Ordinances Parish 5275, 1/10/79 10521, 11/21/95 11927, 12/13/00 12159, 11/28/01 12499, 11/26/02 12799, 11/25/03  Resolutions 32823, 9/9/92 41880, 7/24/02

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

**Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for certain ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 33:7721, et seq.**, outlines the creation, purpose, and powers of mosquito abatement districts. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Parish Ordinance 5275** of January 10, 1979, created the East Baton Rouge Parish Mosquito Abatement District. **Resolution 32823** of September 9, 1992, called a special election to authorize the continuation of the tax for a period of 10 years commencing with the tax collection for the year 1994. The renewal of this tax was approved by the voters. **Ordinance 10521** of November 21, 1995, adopted a property tax millage rate of 1.23 mills for the 1996 calendar year. **Ordinance 11927** of December 13, 2000, adopted a property tax millage of 1.14 mills for the year 2001. **Ordinance 12159** of November 28, 2001, maintained the property tax millage of 1.14 mills for the year 2002. **Resolution 41880** of July 24, 2002, called a special election to authorize the continuation of the tax for a period of 10 years commencing with the tax collection for the year 2004. The renewal of this tax was approved by the voters. **Ordinance 12499** of November 26, 2002, adopted a property tax millage of 1.14 mills for the year 2003. **Ordinance 12799** of November 25, 2003, adopted a property tax millage of 1.23 mills for the year 2004.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Sheriff of East Baton Rouge Parish (*Contact: Octave Anthaume, Tax Director at 389-4817*).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are **cyclical in nature**. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

**PAYOR OF FEE:**

Owners of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District pay this tax.

**COMPUTATION OF FEE:**

Since 2000, **1.14 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of East Baton Rouge Mosquito Abatement District. For the 2004 tax year the rate will be **1.23 mills** on the dollar.

Homeowners are allowed a \$7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This tax millage is levied to pay the expenses of purchasing, maintaining, and operating machinery, facilities, and equipment necessary or useful in the eradication, abatement, or control of mosquitoes, other arthropods of public health importance, and rodents, and maintaining an adequate administrative staff for a mosquito and rodent abatement district.

The election held November 3, 1992, approved the continuation of the tax to commence with the tax collection for 1994. The levy of a special tax of 1.23 mills was authorized by **Ordinance 10521** adopted November 21, 1995. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2000 millage rate was decreased from 1.18 mills to 1.14 mills in accordance with **Ordinance 11805** of August 9, 2000, as a result of reassessment of property in the parish.

<u>YEAR</u>	<u>ACTUAL ASSESSED VALUATION</u>	<u>% INCREASE OVER PRIOR YEAR</u>	<u>MILLAGE ASSESSED</u>
1992	1,568,334,720	—	1.23
1993	1,627,894,980	3.80%	1.25
1994	1,674,869,070	2.89%	1.25
1995	1,738,389,370	3.79%	1.23
1996	1,864,291,960	7.24%	1.23
1997	1,984,916,760	6.47%	1.18
1998	2,110,523,940	6.33%	1.18
1999	2,196,149,260	4.06%	1.18
2000	2,324,089,300	5.83%	1.14
2001	2,437,458,220	4.88%	1.14
2002	2,533,605,380	3.94%	1.14
2003	2,669,274,000	5.35%	1.14

GENERAL PROPERTY TAX				ACCOUNT NUMBER 110 . . . 411000				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	16,599	0.89%	20,048	0.96%	13,175	0.60%	20,401	0.88%
Refunds	0	0.00%	0	0.00%	0	0.00%	(6,893)	-0.30%
Reversal of Prior Year Deferral	0	0.00%	112,593	5.41%	112,603	5.15%	102,916	4.43%
Closing of Prior Year Levy	6,970	0.37%	(6,668)	-0.32%	(2,038)	-0.09%	(8,269)	-0.36%
Record Current Year Tax Levy	1,955,148	104.77%	2,067,329	99.36%	2,164,841	99.05%	2,304,112	99.24%
Current Year Deferral	(112,593)	-6.03%	(112,603)	-5.41%	(102,916)	-4.71%	(90,499)	-3.90%
TOTAL GENERAL PROPERTY TAXES	1,866,124	100.00%	2,080,699	100.00%	2,185,665	100.00%	2,321,768	100.00%
% Change		-1.96%		11.50%		5.04%		6.23%

SUMMARY OF REVENUES				FUND 110				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes:								
General Property Taxes	1,866,124	92.54%	2,080,699	91.60%	2,185,666	84.79%	2,321,768	97.31%
Interest & Penalties-Taxes	6,906	0.34%	7,979	0.35%	8,951	0.35%	7,878	0.33%
Total Taxes	1,873,030	92.88%	2,088,678	91.95%	2,194,617	85.14%	2,329,646	97.64%
Charges for Services:								
Aerial Spraying	0	0.00%	0	0.00%	23,352	0.91%	0	0.00%
Miscellaneous Revenues:								
Interest Earnings	120,801	5.99%	96,504	4.25%	43,284	1.68%	19,543	0.82%
Contingent Receipts	6,484	0.32%	70,776	3.12%	38,760	1.50%	15,137	0.63%
Operating Grant	0	0.00%	0	0.00%	277,594	10.77%	0	0.00%
Total Miscellaneous Revenues	127,285	6.31%	167,280	7.36%	359,638	13.95%	34,680	1.45%
TOTAL REVENUES	2,000,315	99.19%	2,255,958	99.32%	2,577,607	100.00%	2,364,326	99.10%
OTHER FINANCING SOURCES:								
Proceeds of Sale of Fixed Assets	16,275	0.81%	15,505	0.68%	0	0.00%	21,515	0.90%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	2,016,590	100.00%	2,271,463	100.00%	2,577,607	100.00%	2,385,841	✓ 100.00%
		0.23%		12.64%		13.48%		-7.44%

# LIBRARY BOARD OF CONTROL GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	111 . . 411000

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	<i>The Plan of Government</i> §11:03  Resolution 36139, 08/09/95 Ordinance 12504, 11/26/02 Ordinance 12805, 11/25/03

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

**Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, provides for a homestead exemption of \$7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Section 11.03 of *The Plan of Government*** states that there shall continue to be a parish library for East Baton Rouge Parish with such branches and other services as may be established by the Board of Control. The Board of Control consists of the Mayor-President, ex-officio, and five citizens of the parish appointed by the Metropolitan Council for 5 years. The Board of Control shall have the powers and duties conferred by the general laws of the State Boards of Control of Parish Public Libraries. **Resolution 36139** adopted August 9, 1995, authorized the levy of a special tax of 11.10 mills on the dollar of assessed valuation on all property subject to taxation in East Baton Rouge Parish annually for a period of ten years, beginning with the tax collection year 1996, for the purpose of acquiring, constructing, improving, maintaining, and operating the public library of the Parish of East Baton Rouge and its branches, with the proceeds of said tax to be administered by the East Baton Rouge Parish Library Board of Control. The rate for the four years prior to 1996 was 8.33 mills. **Ordinance 12504** of November 26, 2002, adopted a property tax millage rate of 10.72 mills for the parish for the year 2003. **Ordinance 12805** of November 25, 2003, maintained the rate of 10.72 mills for the parish for the year 2004.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are **cyclical in nature**. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

**PAYOR OF FEE:**

**Owners of all taxable property**, real and personal, within the limits of East Baton Rouge Parish pay this tax.

**COMPUTATION OF FEE:**

The current rate is **10.72 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge.

Homeowners are allowed a \$7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This tax millage is levied to pay the expenses of acquiring, constructing, improving, maintaining, and operating the public library system of the Parish of East Baton Rouge.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies, or tax renewals that become effective in the year of reappraisal, are not subject to the millage adjustment requirement. Since the first year of the current tax levy was the reappraisal year, this district was not subject to these provisions.

GENERAL PROPERTY TAX		ACCOUNT NUMBER 111 . . 411000						
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	156,153	0.89%	188,553	0.96%	123,892	0.60%	191,839	0.88%
Refunds	0	0.00%	0	0.00%	0	0.00%	(64,820)	-0.30%
Reversal of Prior Year Deferral	0	0.00%	1,058,759	5.41%	1,058,863	5.15%	967,771	4.43%
Adjustment for Prior Year Levy	65,576	0.37%	(62,699)	-0.32%	(19,159)	-0.09%	(77,757)	-0.36%
Record Current Year Tax Levy	18,385,232	104.77%	19,440,145	99.36%	20,357,105	99.05%	21,666,748	99.24%
Current Year Deferral	(1,058,759)	-6.03%	(1,058,863)	-5.41%	(967,771)	-4.71%	(851,013)	-3.90%
TOTAL GEN. PROPERTY TAXES	17,548,202	100.00%	19,565,895	100.00%	20,552,930	100.00%	21,832,768	100.00%
% Change		-1.99%		11.50%		5.04%		6.23%

NOTE: Beginning with 2000 property taxes, a portion of the annual levy is deferred in accordance with the Codification of Governmental Accounting and Financial Reporting Standards.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
1992	1,568,334,720	-----	8.33
1993	1,627,894,980	3.80%	8.33
1994	1,674,869,070	2.89%	8.33
1995	1,738,389,370	3.79%	8.33
1996	1,864,291,960	7.24%	11.10
1997	1,984,916,760	6.47%	11.10
1998	2,110,523,940	6.33%	11.10
1999	2,196,149,260	4.06%	11.10
2000	2,324,089,310	5.83%	10.72
2001	2,437,458,220	4.88%	10.72
2002	2,533,605,400	3.94%	10.72
2003	2,669,274,000	5.35%	10.72

# LIBRARY BOARD OF CONTROL

## LIBRARY COPIER LIBRARY FINES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	111 . . 440701 Copier
Fines and Forfeits	111 . . 451700 Fines

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: N/A

Local: N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Revenues are collected by every branch of the Library System.

**Transmittal:** Remitted periodically to the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Copies:** Library patrons who desire copies of library materials pay for the pages copied by means of coin- operated photocopying machines.

**Fines:** Persons returning overdue library books or videotapes are required to pay a fine.

### COMPUTATION OF FEE:

**Copies:** Library patrons pay 10 cents per page copied.

**Fines:** Books: The fine is 5 cents per book per day.  
Videotapes: The fine is \$1 per day per videotape.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

**Fines:** Books: The maximum fine is \$3 per book for adults and \$1 per book for children.  
Videotapes: The maximum fine is \$5 per videotape.



**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LIBRARY COPIER					ACCOUNT NUMBER 111 . . 440701			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	5,297	5.44%	6,754	7.75%	6,211	7.16%	6,184	7.43%
February	11,015	16.77%	8,314	17.28%	9,459	18.06%	8,960	18.19%
March	13,483	30.63%	10,800	29.67%	8,525	27.89%	6,726	26.27%
April	7,937	38.78%	8,282	39.17%	8,968	38.23%	8,389	36.34%
May	7,422	46.41%	8,146	48.52%	8,347	47.85%	7,481	45.33%
June	6,058	52.64%	4,956	54.20%	5,202	53.84%	5,042	51.38%
July	7,767	60.62%	6,554	61.72%	5,290	59.94%	6,212	58.84%
August	6,463	67.27%	6,175	68.80%	6,261	67.16%	6,621	66.80%
September	6,695	74.15%	6,073	75.77%	2,976	70.59%	6,912	75.10%
October	7,956	82.33%	6,698	83.45%	10,659	82.88%	3,836	79.70%
November	9,237	91.82%	6,587	91.01%	7,205	91.18%	7,670	88.92%
December	7,956	100.00%	7,840	100.00%	7,650	100.00%	9,228	100.00%
TOTAL / % Chg.	97,286	-7.12%	87,179	-10.39%	86,754	-0.49%	83,261	-4.03%

LIBRARY FINES					ACCOUNT NUMBER 111 . . 451700			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	20,472	7.44%	24,614	8.19%	25,573	7.81%	29,396	8.44%
February	23,832	16.11%	22,323	15.63%	25,349	15.55%	31,217	17.40%
March	27,782	26.21%	28,914	25.25%	28,298	24.19%	28,400	25.55%
April	20,502	33.66%	25,894	33.87%	34,390	34.70%	30,171	34.21%
May	21,044	41.31%	26,798	42.79%	25,928	42.61%	30,420	42.94%
June	25,021	50.41%	25,368	51.24%	26,376	50.67%	25,376	50.22%
July	21,924	58.38%	25,558	59.75%	25,194	58.36%	28,770	58.48%
August	23,222	66.82%	26,415	68.54%	30,968	67.82%	35,204	68.58%
September	18,962	73.71%	22,201	75.93%	13,656	71.99%	28,131	76.66%
October	21,520	81.53%	20,379	82.72%	38,228	83.67%	14,352	80.78%
November	27,484	91.53%	24,536	90.88%	28,229	92.29%	30,095	89.42%
December	23,312	100.00%	27,381	100.00%	25,255	100.00%	36,876	100.00%
TOTAL / % Chg.	275,077	3.30%	300,381	9.20%	327,444	9.01%	348,408	6.40%

REVENUE SUMMARY				FUND 111				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes:								
General Property Taxes	17,548,202	88.69%	19,565,895	90.95%	20,552,930	94.23%	21,832,768	95.46%
Interest & Penalties-Del. Taxes	64,961	0.33%	75,040	0.35%	84,172	0.39%	74,077	0.32%
Total Taxes	17,613,163	89.02%	19,640,935	91.30%	20,637,102	94.61%	21,906,845	95.78%
Charges for Services:								
Library Copier	97,286	0.49%	87,179	0.41%	86,754	0.40%	83,261	0.36%
Fines and Forfeits:								
Fines	275,077	1.39%	300,381	1.40%	327,444	1.50%	348,408	1.52%
Miscellaneous Revenues:								
Interest Earnings	1,796,650	9.08%	1,475,601	6.86%	750,810	3.44%	522,680	2.29%
Donations	1,816	0.01%	7,164	0.03%	7,684	0.04%	3,240	0.01%
Contingent Receipts	1,045	0.01%	553	0.00%	854	0.00%	664	0.00%
Total Miscellaneous Revenues	1,799,511	9.10%	1,483,318	6.90%	759,349	3.48%	526,584	2.30%
TOTAL REVENUES	19,785,037	100.00%	21,511,813	100.00%	21,810,648	99.99%	22,865,098	99.97%
OTHER FINANCING SOURCES:								
Proceeds of Sale of Fixed Assets	55	0.00%	260	0.00%	1,129	0.01%	6,230	0.03%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	19,785,092	100.00%	21,512,073	100.00%	21,811,777	100.00%	22,871,328	100.00%
% Change		0.85%		8.73%		1.39%		4.86%

**DOWNTOWN DEVELOPMENT DISTRICT  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	113 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A)  Louisiana Revised Statutes 47:2051	Resolution 25318, 7/9/86 40628, 10/25/00  Ordinances 8175, 7/9/86 8231, 10/8/86 12505, 11/26/02 12806, 11/25/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

**Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Resolution 25318** of July 9, 1986, called a special election to authorize the levy and collection of a 10-mill property tax on real property in the Downtown Development District. **Ordinance 8175** of July 9, 1986, approved the mission and objectives for developing downtown Baton Rouge. **Ordinance 8231** of October 8, 1986, created the Downtown Development District. **Resolution 40628** of October 25, 2000, ratified the results of the special election held on October 7, 2000, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2002, and annually thereafter. **Ordinance 12505** of November 26, 2002, adopted a 10.00-mill property tax millage rate for the calendar year 2003. **Ordinance 12806** of November 25, 2003, adopted a 10.00-mill property tax millage rate for the calendar year 2004.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are **cyclical in nature**. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**DISTRIBUTION OF PROCEEDS:**

Not applicable

**PAYOR OF FEE:**

Owners of all taxable real property within the Downtown Development District pay this tax.

**COMPUTATION OF FEE:**

10.00 mills on the dollar of assessed valuation of all taxable real property within the Downtown Development District.

Homeowners are allowed a \$7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The proceeds of this tax must be used to provide funding for planning, development, management, operations and improvement purposes within the boundaries of the Downtown Development District.

In accordance with **Article VII, Section 23, of the Constitution of the State of Louisiana**, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals which become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 1996 millage rate was decreased from 10.00 mills to 9.52 mills in accordance with constitutional requirements, and was subsequently increased to the previous rate of 10.00 mills.

<u>YEAR</u>	<u>ACTUAL ASSESSED VALUATION</u>	<u>% INCREASE OVER PRIOR YEAR</u>	<u>MILLAGE ASSESSED</u>
1992	23,511,650	----	10.00
1993	22,674,860	-3.56%	10.00
1994	21,918,130	-3.34%	10.00
1995	26,078,330	18.98%	10.00
1996	27,145,640	4.09%	10.00
1997	27,845,860	2.58%	10.00
1998	27,965,390	0.43%	10.00
1999	29,025,280	3.79%	10.00
2000	32,482,960	11.91%	10.00
2001	32,867,230	1.18%	10.00
2002	35,189,940	7.07%	10.00
2003	35,492,890	0.86%	10.00

GENERAL PROPERTY TAXES				ACCOUNT NUMBER 113 .. 411000				
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	21,324	6.63%	565	0.17%	99	0.03%	150	0.04%
Refund	0	0.00%	0	0.00%	0	0.00%	(219)	-0.06%
Reversal of Prior Year Deferral	0	0.00%	14,161	4.33%	4,101	1.21%	8,866	2.59%
Closing of Prior Year Lew	566	0.18%	(477)	-0.15%	1,784	0.53%	1,045	0.31%
Record Current Year Tax Levy	313,967	97.60%	316,960	96.90%	340,911	100.85%	344,579	100.76%
Current Year Deferral	(14,161)	-4.40%	(4,101)	-1.25%	(8,866)	-2.62%	(12,430)	-3.63%
TOTAL GEN. PROPERTY TAXES	321,696	100.00%	327,109	100.00%	338,029	100.00%	341,992	100.00%
% Change		15.07%		1.68%		3.34%		1.17%

SUMMARY OF REVENUES				FUND 113				
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes:								
General Property Taxes	321,696	82.33%	327,109	87.27%	338,029	92.45%	341,992	91.26%
Interest & Penalties-Delinquent Taxes	4,592	1.18%	829	0.22%	489	0.13%	695	0.19%
Total Taxes	326,288	83.50%	327,938	87.49%	338,518	92.58%	342,687	91.44%
Miscellaneous Revenues:								
Interest Earnings	0	0.00%	(3,012)	-0.80%	(1,558)	-0.43%	(803)	-0.21%
Donations	16,500	4.22%	19,853	5.30%	3,250	0.89%	32,870	8.77%
Total Miscellaneous Revenues	16,500	4.22%	16,841	4.49%	1,692	0.46%	32,067	8.56%
TOTAL REVENUES	342,788	87.73%	344,778	91.99%	340,210	93.05%	374,754	100.00%
OTHER FINANCING SOURCES:								
Transfer from Other Funds	47,960	12.27%	30,030	8.01%	25,420	6.95%	0	0.00%
Sale of General Fixed Assets	0	0.00%	0	0.00%	0	0.00%	7	0.00%
TOTAL REVENUES AND								
AND OTHER FINANCING SOURCES	390,748	100.00%	374,808	100.00%	365,630	100.00%	374,761	100.00%
% Change		29.22%		-4.08%		-2.45%		2.50%

**GAMING ENFORCEMENT DIVISION  
GAMING FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	114 . . 440333

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4861 4:501-562	Ordinance 8140, 4/23/86 8435, 6/10/87 8514, 10/28/87 8633, 4/13/88 8656, 5/25/88 8683, 6/22/88 9585, 2/24/93 11365, 2/24/99 11826, 8/23/00

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** L.R.S. 33:4861 is known as the "Charitable Raffles, Bingo and Keno Licensing Law" and was enacted to create the Division of Charitable Gaming Control in the Office of State Police of the Department of Public Safety and Corrections; to provide for the functions, duties, and responsibilities of the division; to establish requirements for issuance of a license by the division; and to provide for licensing and regulation by parish and municipal governing authorities.

**Local:** **Ordinance 8140** of April 23, 1986, assesses each organization licensed to conduct games of chance 5% of its gross receipts as a fee for the funding of an investigative team to examine the operation of games of chance. **Ordinance 8435** of June 10, 1987, gives control of the program to the Bingo Control Board. **Ordinance 8514** of October 28, 1987, provides for licenses and fees for electronic bingo machines by the distributor. **Ordinance 8633** of April 13, 1988, provides for a rebate to each licensed organization, on a pro rata basis, of funds collected in excess of the total operational cost of the Bingo Enforcement Unit. **Ordinance 8683** of June 22, 1988, directs that the fees should be paid to the Bingo Control Board. **Ordinance 9585** of February 24, 1993, provides for the licensing and regulation by the Gaming Enforcement Division of charitable bingo within the City-Parish for 1993. It also changes the rebate provisions (see below under REFUND PROCEDURE). **Ordinance 11365** of February 24, 1999, eliminates the Gaming Control Board. **Ordinance 11826** of August 23, 2000, decreases the regulatory fee to 1.5% of gross bingo receipts and net pull tab receipts on a monthly basis effective September 1, 2000.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Gaming Enforcement Division.

**Transmittal:** Transmitted to the Department of Finance as received.

**Comment:** This special revenue fund was established January 1, 1990. Before that date the bingo (gaming) fees were accounted for in the General Fund.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

All bona fide non-profit **veterans', charitable, educational, or religious organizations** licensed to hold and operate the specific kind of game of chance known as bingo pay this fee.

**COMPUTATION OF FEE:**

Each organization licensed to conduct games of chance pays the regulatory fee of **1.5%** of gross bingo receipts and net pull tab receipts.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

At the end of each year surplus funds from this regulatory fee in excess of 3 months' operating expenses of the Gaming Enforcement Division must be refunded to the gaming organizations on a pro-rata basis. Gaming fees must be used only to regulate and/or supervise charitable gaming.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GAMING FEES					ACCOUNT NUMBER 114 . . 440333			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	26,618	8.62%	8,352	9.20%	8,734	11.47%	6,924	9.00%
February	33,826	19.57%	7,428	17.39%	4,558	17.45%	5,018	15.52%
March	37,357	31.66%	8,991	27.29%	5,462	24.62%	5,032	22.06%
April	28,986	41.04%	10,147	38.47%	8,255	35.46%	8,884	33.60%
May	32,171	51.46%	8,267	47.58%	5,822	43.11%	5,071	40.19%
June	35,620	62.99%	8,931	57.42%	3,725	48.00%	3,480	44.71%
July	24,661	70.97%	6,278	64.34%	5,766	55.57%	8,322	55.53%
August	34,506	82.14%	4,874	69.71%	8,662	66.94%	6,030	63.36%
September	25,433	90.37%	7,487	77.96%	6,601	75.61%	4,342	69.01%
October	12,168	94.31%	10,364	89.38%	8,387	86.62%	11,209	83.57%
November	7,530	96.75%	2,796	92.46%	1,304	88.34%	2,740	87.13%
December	10,045	100.00%	6,842	100.00%	8,884	100.00%	9,902	100.00%
TOTAL	308,921		90,757		76,160		76,954	
REBATE	0		0		0		0	
ADJ. TOTAL/% Chg.	308,921	-21.66%	90,757	-70.62%	76,160	-16.08%	76,954	1.04%

NOTES: Amounts shown on the Rebate line in the table above represent excess fees collected, which are refunded to the licensed organizations at the end of each year. Since the fees collected were reduced in 2000, there has been no excess collected.

The decrease in 2000 and 2001 is the result of the lowering of the bingo fee from 5% to 1.5% effective 9/1/2000.

SUMMARY OF REVENUES						FUND 114						
REVENUE TYPE	2000			2001			2002			2003		
	AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%	
REVENUES:												
Charges for Services:												
Gaming Fees	308,921	87.69%		90,757	91.49%		76,160	95.39%		76,954	95.50%	
Intergovernmental Revenues:												
On-Behalf Payments	10,800	3.07%		3,877	3.91%		3,600	4.51%		3,600	4.47%	
Miscellaneous Revenues:												
Interest Earnings	11,770	3.34%		1,562	1.57%		78	0.10%		29	0.04%	
Other Financing Sources:												
Sale of Gen. Fixed Assets	20,800	5.90%		3,000	3.02%		0	0.00%		0	0.00%	
TOTAL REVENUES AND												
OTHER FINANCING SOURCES	352,291	100.00%		99,196	100.00%		79,838	100.00%		80,583	100.00%	
		-13.90%			-71.84%			-19.51%			0.93%	



## ANIMAL CONTROL CENTER LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	116 . . 424710

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:361 3:2731, et seq.	<i>Code of Ordinances</i> Title 14, §14:201, 202 Ordinance 11724, 4/26/00

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** L.R.S. 33:361 vests a municipality with all powers, rights, privileges, immunities, authorities, and duties in accordance with all constitutional and statutory provisions. A municipality is authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes and assume indebtedness. L.R.S. 3:2731, et seq., establishes the regulation of dogs by local authorities.

**Local:** Title 14 §14:201 and 202 of the *Code of Ordinances*, as amended by Ordinance 11724 of April 26, 2000, establish the regulations, requirements, and charges for animal licenses at the local level.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control Center three times a week, and a copy of the deposit slip is sent to the Finance Dept.–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

L.R.S. 3:2734 provides that the proceeds of this license fee go first toward payment of necessary costs of collection and the costs of operating dog pounds. Any remaining funds are to be deposited to the credit of the parish school fund.

### PAYOR OF FEE:

**Any owner or commercial establishment of animals** regulated by the aforementioned laws pays this fee.

### COMPUTATION OF FEE:

The license fee is **\$5** per year for each spayed or neutered dog or cat and **\$10** for each unspayed or unneutered dog or cat, effective January 1, 2000. License tags are given out on consignment by the Animal Control Center to veterinarians. Periodically, each veterinarian remits to the Animal Control Center the fees collected, less an **8%** vendor fee that is retained by the veterinarian for his or her services. Persons failing to obtain a license within the yearly period specified are subjected to a fine of **\$50**.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds must be used first for the necessary cost of collection and for the costs of operating the animal shelter. Any funds in excess of those needed for these purposes are forwarded to the parish school fund. L.R.S. 3:2772 limits the amount that may be charged for license fees to no more than \$8 for each spayed or neutered dog or cat and no more than \$16 for each unspayed/unneutered dog or cat.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LICENSES					ACCOUNT NUMBER 116 . . 424710			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	15,291	4.54%	31,746	9.16%	31,839	9.24%	35,026	10.11%
February	30,868	13.70%	19,439	14.77%	18,487	14.61%	21,470	16.31%
March	15,278	18.24%	33,360	24.40%	30,435	23.45%	23,041	22.97%
April	45,017	31.61%	26,870	32.15%	30,189	32.21%	34,344	32.88%
May	28,060	39.94%	28,017	40.24%	24,575	39.35%	28,557	41.13%
June	37,584	51.10%	34,520	50.20%	34,384	49.33%	33,953	50.93%
July	28,438	59.54%	34,622	60.20%	35,046	59.51%	36,656	61.52%
August	34,781	69.86%	32,406	69.55%	36,120	69.99%	35,994	71.91%
September	27,649	78.07%	24,914	76.74%	23,767	76.89%	22,959	78.54%
October	22,121	84.64%	29,749	85.32%	28,765	85.24%	29,701	87.12%
November	27,943	92.94%	24,179	92.30%	26,944	93.07%	15,430	91.57%
December	23,788	100.00%	26,673	100.00%	23,880	100.00%	29,180	100.00%
TOTAL/% Chg	336,818	28.51%	346,495	2.87%	344,431	-0.60%	346,311	0.55%

**ANIMAL CONTROL CENTER  
SHELTER INCOME  
VETERINARY SERVICES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	116 . . 448100 Shelter Income 116 . . 448310 Veterinary Services

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:361 3:2731, et seq.	<i>Code of Ordinances</i> , Title 14, §112, 205–207.1, 214  Ordinance 11627, 12/08/99 Ordinance 11920, 12/13/00

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** L.R.S. 33:361 vests a municipality with all powers, rights, privileges, immunities, authorities, and duties possessed in accordance with all constitutional and statutory provisions. A municipality is further authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes to assume indebtedness as provided by law. L.R.S. 3:2731, et seq., establishes the regulation of dogs by local authorities.

**Local:** Title 14, §112, §205–207, and §214 of the *Code of Ordinances*, as amended by Ordinance 11627 of December 8, 1999, establish the regulations, requirements and charges for shelter income at the local level. Ordinance 11920, of December 13, 2000, amends and reenacts §14:112 and §14:207.1 authorizing the center to contract for veterinary services.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control Center three times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

L.R.S. 3:2734 provides for the disposition of proceeds.

**PAYOR OF FEE:**

Any pet owner or livestock owner whose animal is impounded must pay impoundment and board fees to secure the animal's release. Animal establishments (e.g., pet shops) pay an animal inspection and permit fee. Persons wishing to adopt an animal pay an adoption fee, which includes having the animal spayed or neutered, licensing and vaccinating the animal, and providing deworming treatments to the animals.

# COMPUTATION OF FEE:

Board	\$ 5 per day
1st infraction by owner requiring impoundment of any animal for running at large	25
2nd infraction within a two-year period	50
3rd infraction within a two-year period	100
Each subsequent infraction within a two-year period	100
Failure to license	50
Euthanasia and disposal	5
Litter pick-up	5
Adult animal pick-up	5
Impoundment of animals other than dogs, cats, or exotics	15
Impoundment of livestock	25
Animals dropped off from other parishes	15
Fee for license—fertile dog or cat	10
Fee for license—spayed/neutered dog or cat	5
Fee for vaccination	6
Fee for animal establishment permit	25
Fee for dog adoption	60 *
Fee for cat adoption	50 *

\* A \$25 sterilization fee is included in payments made through 2000. At the time of adoption the pet owner would enter into an adoption contract that included sterilization papers. When the pet owner had the animal sterilized, the veterinarian would return the papers to the Animal Control Center, which then forwarded the fee to the veterinarian. This fee was deposited into an escrow account. An analysis of the escrow account was done at year-end to determine the amount for which the Center would reasonably be liable, and the excess remaining was recognized as revenue in the "Spay & Neuter Animals" revenue account.

**Ordinance 11920** of December 13, 2000, changed this procedure. Beginning in 2001, the Animal Control Center contracts with a veterinarian to spay or neuter adopted animals before the animals leave the Center. All revenues generated are deposited into account 116. . 448310.

# REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

In the case of adoption, when an animal has been adopted and is subsequently diagnosed by a veterinarian to have an incurable disease that can reasonably be determined to have been contracted before adoption, or the animal has died within a reasonable period of time, and the adopter has complied with all other provisions of the adoption contract, then the adopter may apply for refund to the Animal Control Center upon submission of proof of cause obtained in writing from the attending veterinarian.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SHELTER INCOME					ACCOUNT NUMBER 116 . . 448100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,068	3.38%	3,828	6.42%	4,924	6.96%	7,033	10.08%
February	8,560	17.39%	5,077	14.93%	4,413	13.20%	5,971	18.63%
March	3,500	23.11%	5,395	23.97%	6,890	22.93%	7,985	30.07%
April	7,544	35.45%	4,330	31.23%	5,861	31.21%	7,630	41.00%
May	4,917	43.50%	5,855	41.04%	6,074	39.80%	4,403	47.31%
June	4,646	51.10%	4,758	49.02%	6,301	48.70%	5,611	55.35%
July	3,884	57.45%	5,416	58.09%	4,536	55.11%	3,752	60.73%
August	5,513	66.47%	4,052	64.89%	6,561	64.39%	4,064	66.55%
September	4,489	73.82%	4,480	72.40%	4,724	71.06%	4,468	72.95%
October	4,980	81.96%	6,001	82.45%	6,993	80.94%	6,904	82.84%
November	5,563	91.06%	4,582	90.13%	6,788	90.54%	2,902	87.00%
December	5,463	100.00%	5,886	100.00%	6,696	100.00%	9,072	100.00%
TOTAL/% Chg	61,127	-18.89%	59,660	-2.40%	70,761	18.61%	69,795	-1.37%

VETERINARY SERVICES					ACCOUNT NUMBER 116 . . 448310			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	2,130	8.42%	2,885	11.69%
February	0	0.00%	237	1.53%	1,875	15.83%	1,960	19.64%
March	0	0.00%	200	2.82%	2,350	25.12%	1,700	26.53%
April	0	0.00%	725	7.50%	1,900	32.64%	2,845	38.06%
May	0	0.00%	1,475	17.02%	1,872	40.04%	2,330	47.51%
June	0	0.00%	1,600	27.35%	2,395	49.51%	1,785	54.74%
July	0	0.00%	2,179	41.42%	1,900	57.02%	1,885	62.39%
August	0	0.00%	1,650	52.07%	2,760	67.93%	1,750	69.48%
September	0	0.00%	1,850	64.01%	1,755	74.87%	1,435	75.30%
October	0	0.00%	1,825	75.79%	2,161	83.41%	2,325	84.72%
November	0	0.00%	1,125	83.05%	1,550	89.54%	775	87.86%
December	0	0.00%	2,625	100.00%	2,646	100.00%	2,994	100.00%
TOTAL/% Chg	0	N/A	15,491	N/A	25,294	63.28%	24,669	-2.47%

Beginning in 2001, a \$25 fee is charged for each animal adopted. This fee reimburses the Center for payments to a contract veterinarian who spays or neuters each animal before it leaves the Center. This procedure supersedes an earlier one whereby each pet adopter had to take the animal to a private veterinarian to be spayed or neutered.

# ANIMAL CONTROL CENTER OUTSIDE SALES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	116 . . 448200

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 3:2731 Attorney General Opinion, 2/19/74	Code of Ordinances Title 14, §14:301

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** Attorney General opinion issued February 19, 1974, authorizes parishes and municipalities to determine the humane disposition of animals. Opinion may be found in Notes of Decision, Section 1 (Construction and Application), under L.R.S. 3:2731.

**Local:** Title 14 §14:301 of the Code of Ordinances authorizes the Director of the Animal Control Center to release animals or reptiles to any licensed institution or agency deemed appropriate.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control Center three times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Any licensed institution, usually a college or university veterinary school or other appropriate agency, may purchase animals or reptiles.

### COMPUTATION OF FEE:

Negotiable.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OUTSIDE SALES					ACCOUNT NUMBER 116 . . 448200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	240	2.03%	172	1.59%	5	0.04%
February	0	0.00%	842	9.14%	154	3.02%	150	1.22%
March	1,400	7.72%	957	17.23%	195	4.83%	484	5.05%
April	4,842	34.42%	980	25.51%	1,333	17.18%	418	8.35%
May	1,351	41.86%	4,575	64.17%	3,073	45.67%	1,433	19.66%
June	7,143	81.25%	294	66.65%	2,383	67.75%	1,497	31.48%
July	24	81.38%	525	71.09%	1,085	77.81%	665	36.73%
August	1,188	87.93%	2,217	89.82%	1,155	88.52%	1,406	47.83%
September	532	90.86%	575	94.68%	365	91.90%	710	53.44%
October	776	95.14%	168	96.10%	140	93.20%	536	57.67%
November	285	96.71%	0	96.10%	289	95.88%	88	58.37%
December	596	100.00%	462	100.00%	445	100.00%	5,273	100.00%
TOTAL/% Chg	18,137	41.15%	11,835	-34.75%	10,789	-8.84%	12,665	17.38%

SUMMARY OF REVENUES				FUND 116				
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Licenses and Permits:								
Licenses	336,818	32.36%	346,495	33.20%	344,431	33.78%	346,311	30.13%
Charges for Services:								
Shelter Income	61,127	5.87%	59,660	5.72%	70,761	6.94%	69,795	6.07%
Outside Sales	18,137	1.74%	11,835	1.13%	10,789	1.06%	12,665	1.10%
Spay & Neuter Animals	9,825	0.94%	1,975	0.19%	1,150	0.11%	0	0.00%
Veterinary Services	0	0.00%	15,491	1.48%	25,294	2.48%	24,669	2.15%
Total Charges for Services	89,089	8.56%	88,961	8.52%	107,994	10.59%	107,129	9.32%
Miscellaneous Revenues:								
Interest Earnings	8,170	0.78%	2,911	0.28%	1,081	0.11%	460	0.04%
Contributions from Other Gov't Agen.**	0	0.00%	0	0.00%	5,833	0.57%	9,167	0.80%
Contingent Receipts	(37)	0.00%	0	0.00%	51	0.01%	0	0.00%
Legal Settlements	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Donations *	24,648	2.37%	27,230	2.61%	27,956	2.74%	44,051	3.83%
Total Miscellaneous Revenues	32,781	3.15%	30,141	2.89%	34,921	3.43%	53,678	4.67%
TOTAL REVENUES	458,688	44.07%	465,597	44.62%	487,346	47.80%	507,117	44.12%
OTHER FINANCING SOURCES:								
Sale of Fixed Assets	5,100	0.49%	550	0.05%	40	0.00%	270	0.02%
Operating Transfers In:								
General Fund	577,040	55.44%	577,410	55.33%	532,140	52.19%	641,980	55.86%
TOTAL OTHER FINANCING SOURCES	582,140	55.93%	577,960	55.38%	532,180	52.20%	642,250	55.88%
TOTAL REVENUE & OTHER								
FINANCING SOURCES	1,040,828	100.00%	1,043,557	100.00%	1,019,526	100.00%	1,149,367	100.00%
% Change		7.04%		0.26%		-2.30%		12.74%

\* Donation income is derived mainly from charges assessed to the cities of Baker and Zachary in the amount of \$12,000 each for services provided to those areas. In 2003, Resolution 42638 granted permission to the Animal Control Center to solicit funds for the renovation of a donated travel trailer to be used in connection with the pet adoption program.

\*\*This revenue is generated by a contractual agreement between Louisiana State University and the Animal Control Center, whereby the Animal Control Center agrees to furnish support of the LSU Veterinary student teaching program.

## FEDERAL FORFEITED PROPERTY

REVENUE TYPE	FUND . . OBJECT
Fines and Forfeits	117 . . 452001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
United States Code Title 21, Section 881 (e) Title 19, Section 1616a Title 21, Section 881 (d)	N/A	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** Title 21, U.S.C., Section 881 (e) and Title 19, U.S.C., Section 1616a., as made applicable by Title 21, U.S.C., Section 881 (d), and other statutes, authorizes the Attorney General of the United States to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

**State:** N/A

**Local:** N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City of Baton Rouge Police Department.

**Transmittal:** Transmitted upon receipt to the Finance Department—Accounting Division.

### DISTRIBUTION OF PROCEEDS:

None.

### PAYOR OF FEE:

Not applicable.

### COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the claims of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are generally distributed based upon the degree of direct participation of the state or local agency in the law enforcement effort resulting in the forfeiture. Normally this is determined by comparing the number of hours expended by the agents involved. There are instances when a state or local agency may receive more than their normal participation-based percentage, and these are outlined in a U.S. Department of Justice circular entitled "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" on file in the Budgeting Division.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds are dedicated for use by the Baton Rouge Police Department.



## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FINES AND FORFEITS					ACCOUNT NUMBER 117 . . 452001			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	83,225	22.69%	1,513	4.21%	0	0.00%	0	0.00%
March	773	22.90%	0	4.21%	0	0.00%	179,324	43.25%
April	276,927	98.41%	0	4.21%	0	0.00%	0	43.25%
May	0	98.41%	5,531	19.60%	0	0.00%	0	43.25%
June	5,582	99.93%	548	21.12%	0	0.00%	0	43.25%
July	263	100.00%	8,673	45.26%	0	0.00%	0	43.25%
August	0	100.00%	7,079	64.95%	0	0.00%	0	43.25%
September	0	100.00%	0	64.95%	0	0.00%	46,471	54.46%
October	0	100.00%	12,595	100.00%	7,189	6.07%	188,821	100.00%
November	0	100.00%	0	100.00%	111,268	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	366,770	0.13%	35,939	-90.20%	118,457	229.61%	414,616	250.01%

Note: Federal forfeited property is contingent upon funds seized from narcotics investigations. The amounts received may therefore be large in some years and minimal in others.

SUMMARY OF REVENUES				FUND 117				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Fines and Forfeits:								
Federal Forfeited Property	366,770	79.44%	35,939	89.25%	118,457	99.15%	414,616	99.20%
Miscellaneous Revenues:								
Interest Earnings on Investments	38,504	8.34%	4,330	10.75%	1,018	0.85%	3,337	0.80%
TOTAL REVENUES	405,274	87.78%	40,269	100.00%	119,475	100.00%	417,953	100.00%
Other Financing Sources:								
Sale of General Fixed Assets	56,400	12.22%	0	0.00%	0	0.00%	0	0.00%
TOTAL REVENUE AND								
OTHER FINANCING SOURCES	461,674	100.00%	40,269	100.00%	119,475	100.00%	417,953	100.00%
% Change		-65.53%		-91.28%		196.69%		249.82%

**EBRP COMMUNICATIONS DISTRICT  
ENHANCED 911 SERVICE CHARGE  
WIRELESS ENHANCED 911 SERVICE CHARGE**

REVENUE TYPE	FUND . . OBJECT
Charges For Services	118 . . 441602 118 . . 441605

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9101-9106  Act 758, 1997 Legislature	Ordinances 8148, 5/14/86 8274, 11/12/86 9216, 12/12/90 9565, 12/9/92  Resolution 25932, 2/11/87  Resolution 001/2000 of the EBR Parish Communications District 3/17/2000

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **L.R.S. 33:9101-9106** authorizes the creation of a communications district by any parish for the purpose of establishing a local emergency telephone service. It defines the powers of such a district and provides for a board of commissioners to govern the district. This statute also provides for a uniform emergency number (911); defines the methods for using such a number; and authorizes the levy of a telephone service charge when so voted by the voters of the district. **Act 758** of the 1997 Legislature expands L.R.S. 33:9102(B) to include both landline telephone exchange services and cellular telephone services which have access to and can utilize a 911 emergency telephone system.

**Local:** **Ordinance 8148** adopted May 14, 1986, established the Communications District. This ordinance specifies that the District be governed by a board of commissioners, which will include the Chiefs of the Police and Fire Departments; the Mayors of Baker and Zachary; the administrator of Emergency Medical Services; the Sheriff; and the head of the Louisiana State Police. These commissioners are charged with the responsibility of making recommendations to the Metropolitan Council relative to funding and management of the enhanced emergency 911 system. **Ordinance 8274** adopted November 12, 1986, authorized the levy of an emergency telephone service charge not to exceed 5% of the tariff rate for local telephone service for the purpose of establishing, maintaining, and operating the Enhanced 911 emergency telephone system, to commence December 1, 1986. **Resolution 25932** adopted February 11, 1987, authorized the creation of the East Baton Rouge Parish Communications District under the Department of Emergency Medical Services to account for these revenues. **Ordinance 9216** adopted December 12, 1990, transferred the responsibility of the operation of the Emergency 911 system to the new Department of Telecommunications. **Ordinance 9565** adopted December 9, 1992, transferred the responsibility of the District and the 911 System back to the Department of Emergency Medical Services effective January 1, 1993. **Resolution 001/2000 of the EBR Parish Communications District**, dated March 17, 2000, imposes an emergency telephone service charge on wireless telephone users.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** BellSouth (contact Evonne Small at 557-6000).

**Transmittal:** Submitted monthly to the Finance Department–Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

Persons using local telephone service supplied within the East Baton Rouge Parish Communications District pay this fee.

**COMPUTATION OF FEE:**

Each user of residential telephone service within the East Baton Rouge Communications District is charged 50 cents per month. Each business with telephone service within the East Baton Rouge Communications District is charged 85 cents per month.

Cellular telephone subscribers are assessed a 50-cents-per-month charge.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The service charge is to be used solely for the purpose of establishing, maintaining, and operating the Enhanced 911 Emergency telephone system.

The maximum monthly emergency telephone service charge is \$1.89 per business line and \$0.68 per residential line.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

ENHANCED 911 SERVICE CHARGE					ACCOUNT NUMBER 118 . . 441602			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	2,044	0.12%	0	0.00%	0	0.00%
February	150,646	6.88%	142,377	8.40%	1,555	0.09%	0	0.00%
March	147,799	13.62%	184,135	19.11%	140,653	8.56%	138,928	8.94%
April	147,790	20.37%	147,747	27.71%	147,477	17.43%	123,653	16.90%
May	194,213	29.24%	226,638	40.89%	277,084	34.10%	131,119	25.34%
June	151,218	36.14%	6,460	41.27%	137,754	42.39%	146,964	34.79%
July	148,044	42.90%	148,766	49.92%	129,773	50.19%	133,316	43.37%
August	145,308	49.53%	143,424	58.27%	8,492	50.70%	143,175	52.59%
September	155,889	56.64%	144,661	66.68%	135,852	58.88%	265,862	69.70%
October	152,894	63.62%	274,793	82.67%	287,128	76.15%	142,511	78.87%
November	245,473	74.83%	11,743	83.35%	0	76.15%	0	78.87%
December	551,414	100.00%	286,155	100.00%	396,390	100.00%	328,374	100.00%
TOTAL	2,190,688	25.54%	1,718,943	-21.53%	1,662,158	-3.30%	1,553,902	-6.51%

WIRELESS ENHANCED 911 SERVICE CHARGE					ACCOUNT NUMBER 118 . . 441605			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	146,771	9.23%	65,037	6.00%
April	0	0.00%	86,428	9.16%	0	9.23%	9,470	6.87%
May	0	0.00%	48,864	14.33%	267,227	26.04%	213,334	26.55%
June	0	0.00%	3,482	14.70%	45,979	28.93%	74,665	33.43%
July	0	0.00%	0	14.70%	81,722	34.07%	(187,972)	16.10%
August	0	0.00%	226,364	38.68%	170,337	44.78%	193,494	33.94%
September	0	0.00%	2,160	38.91%	51,640	48.03%	99,864	43.15%
October	0	0.00%	122,508	51.89%	245,584	63.48%	196,230	61.25%
November	0	0.00%	66,582	58.94%	0	63.48%	0	61.25%
December	0	0.00%	387,539	100.00%	580,645	100.00%	420,102	100.00%
TOTAL	0	0.00%	943,927	N/A	1,589,905	68.44%	1,084,224	-31.81%

NOTES: Effective March 17, 2000, a monthly charge for cellular telephones was implemented. Beginning in April 2001, all wireless 911 service charge revenue is accounted for in this account, 118 . . 441605.

In December 2002 a payment of \$230,265 was posted in error to this account and corrected in July 2003. Please note that 2002 revenues are overstated and experienced an increase over the prior year of 44.04% rather than the 68.44% shown above. In 2003 the true decrease is a minimal 3.32%, not 31.81%.

SUMMARY OF REVENUES				FUND 118				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Charges for Services:								
Enhanced 911	2,190,688	85.08%	1,718,943	55.80%	1,662,158	45.13%	1,553,902	49.13%
Wireless Enhanced 911	0	0.00%	943,927	30.64%	1,589,905	43.17%	1,084,224	34.28%
Total Charges for Service	2,190,688	85.08%	2,662,870	86.45%	3,252,063	88.30%	2,638,126	83.42%
Miscellaneous Revenues:								
Interest Earnings	23,411	0.91%	44,730	1.45%	34,792	0.94%	31,347	0.99%
Legal Settlements	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Contingent Receipts	540	0.02%	0	0.00%	0	0.00%	29	0.00%
Total Miscellaneous Revenues	23,951	0.93%	44,730	1.45%	34,792	0.94%	31,376	0.99%
TOTAL REVENUES	2,214,639	86.01%	2,707,600	87.90%	3,286,855	89.25%	2,669,502	84.41%
OTHER FINANCING SOURCES:								
Sale of General Fixed Assets	0	0.00%	0	0.00%	75	0.00%	0	0.00%
Operating Transfers In:								
Emergency Medical Services	360,121	13.99%	372,740	12.10%	395,951	10.75%	493,066	15.59%
TOTAL OTHER FIN. SOURCES	360,121	13.99%	372,740	12.10%	396,026	10.75%	493,066	15.59%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	2,574,760	100.00%	3,080,340	100.00%	3,682,881	100.00%	3,162,568	100.00%
% Change		22.44%		19.64%		19.56%		-14.13%

# EMERGENCY MEDICAL SERVICES GENERAL PROPERTY TAX

REVENUE TYPE	FUND .. OBJECT
Taxes	119 .. 411000

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A)  Louisiana Revised Statute 47:2051	Ordinance 12500, 11/26/02 12800, 11/25/03  Resolution 34694, 1/12/94 42691, 8/13/03 42981, 12/10/03

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article 6, Section 19 of the Louisiana Constitution** of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

**Article 7, Section 18 (D) of the Louisiana Constitution** of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for certain ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Resolution 34694** of January 12, 1994, called a special election to authorize the renewal of the levy of a property tax not to exceed 3.13 mills for a period of 10 years beginning in 1995 and extending through 2004, the avails of such tax to be used entirely and exclusively for the operation and maintenance costs of Emergency Medical Services. **Resolution 42691** of August 13, 2003, called a special election to authorize the renewal of the levy of a property tax not to exceed 3.13 mills for a period of 10 years beginning in 2005 and extending through 2014, the avails of such tax to be used entirely and exclusively for the operation and maintenance costs of Emergency Medical Services. **Resolution 42981** of December 10, 2003, provided for the canvassing and declaration of the November 15, 2003, election returns. **Ordinance 12500** of November 26, 2002, adopts a property tax millage rate of 2.90 mills on all taxable property in the Parish of East Baton Rouge for the year 2003. **Ordinance 12800** of November 26, 2002, adopts a property tax millage rate of 2.90 mills on all taxable property in the Parish of East Baton Rouge for the year 2004.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume, Tax Director at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are **cyclical in nature**. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

**Owners of all taxable property**, real and personal, within the Parish of East Baton Rouge pay this tax.

**COMPUTATION OF FEE:**

The rate is **2.90 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge.

Homeowners are allowed a \$7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Funds are to be used for the operation and maintenance of the Emergency Medical Services operations and facilities throughout the city and parish.

In accordance with Article VII, Section 23, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. As a result of the 2000 reassessment of property, the EMS millage rate was reduced from 3.00 mills to 2.90 mills.



GENERAL PROPERTY TAX		ACCOUNT NUMBER 119 . . 411000							
REVENUE TYPE	2000		2001		2002		2003		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes from Prior Years' Levies	42,204	0.89%	50,988	0.96%	33,514	0.60%	51,897	0.88%	
Refund	0	0.00%	0	0.00%	0	0.00%	(17,535)	-0.30%	
Reversal of Prior Year Deferral	0	0.00%	286,418	5.41%	286,447	5.15%	261,805	4.43%	
Closing of Prior Year Lew	17,723	0.37%	(16,962)	-0.32%	(5,183)	-0.09%	(21,036)	-0.36%	
Record Current Year Tax Lew	4,973,617	104.77%	5,258,995	99.36%	5,507,053	99.05%	5,861,341	99.24%	
Current Year Deferral	(286,418)	-6.03%	(286,447)	-5.41%	(261,804)	-4.71%	(230,218)	-3.90%	
TOTAL GENERAL PROPERTY TAXES	4,747,126	100.00%	5,292,992	100.00%	5,560,027	100.00%	5,906,253	100.00%	
% Change		-1.90%		11.50%		5.05%		6.23%	

YEAR	ACTUAL		% INCREASE		MILLAGE	
	ASSESSED	VALUATION	OVER	PRIOR YEAR	ASSESSED	ASSESSED
1992	1,568,334,720		---		3.13	
1993	1,527,894,980		-2.58%		3.13	
1994	1,674,869,070		9.62%		3.13	
1995	1,738,389,370		3.79%		3.13	
1996	1,864,291,960		7.24%		3.00	
1997	1,984,916,761		6.47%		3.00	
1998	2,110,523,940		6.33%		3.00	
1999	2,196,149,260		4.06%		3.00	
2000	2,324,089,600		5.83%		2.90	
2001	2,437,458,220		4.88%		2.90	
2002	2,533,605,380		3.94%		2.90	
2003	2,669,274,000		5.35%		2.90	

# EMERGENCY MEDICAL SERVICES EMERGENCY TRANSPORT CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges For Services	119 . . 441601

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 39016, 10/14/98  Ordinance 11180, 7/8/98 12180, 12/12/01

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** **Ordinance 11180** dated July 8, 1998, ratified and approved all actions on behalf on the Department of Emergency Medical Services in assessing and collecting fees for services rendered. **Resolution 39016** dated October 14, 1998, authorizes the Director of Emergency Medical Services to enter into managed care contracts with health plan providers for reimbursement of services rendered by the department of EMS. **Ordinance 12180** dated December 12, 2001, amended and re-enacted section 10:415 of the *Code of Ordinance*, relative to the rate structure for ambulance services provided by EMS.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Emergency Medical Services.

**Transmittal:** As checks are received, they are submitted to the Finance Department–Revenue Division.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

## PAYOR OF FEE:

**The person requiring service** is responsible for this fee. In most cases, that person's insurance company is billed and pays the fee.

## COMPUTATION OF FEE:

The current fee for an emergency transfer is **\$425**. Other charges are made for services rendered, such as oxygen, airway management, medication, EKG monitoring, IV's, spine boards, and mast trousers. There is also a mileage charge fee of **\$8/mile**. Amount of insurance company reimbursement depends on the provisions of the patient's policy. A complete fee schedule can be obtained by contacting Mark Gamble, EMS Administrative Manager, at 389-5155.

	<u>Maximum</u>	<u>Current</u>
Emergency Transfer Fee	\$475	\$425
Mileage Fee	\$10/mile	\$8/mile

With **Ordinance 12180** of December 12, 2001, the Metropolitan Council set the maximum rates that can be charged by any public or private ambulance service provider within the parish. Both the maximum and the current rates charged by EMS are provided above.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Funds are dedicated to the operation of the Emergency Medical Services within the Parish of East Baton Rouge.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

EMERGENCY TRANSPORT CHARGES					ACCOUNT NUMBER 119 . . 441601			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	408,086	7.68%	379,308	7.55%	0	0.00%	(239,314)	-4.60%
February	402,405	15.25%	314,591	13.81%	0	0.00%	255,355	0.31%
March	391,041	22.61%	414,250	22.05%	118,268	2.14%	373,318	7.48%
April	318,446	28.60%	331,033	28.64%	214,427	6.02%	552,100	18.09%
May	0	28.60%	0	28.64%	725,698	19.16%	394,501	25.66%
June	326,887	34.75%	424,315	37.09%	589,601	29.83%	265,155	30.76%
July	0	34.75%	333,523	43.73%	405,285	37.16%	486,914	40.11%
August	628,217	46.57%	346,220	50.62%	482,231	45.89%	631,061	52.24%
September	535,774	56.65%	741,701	65.38%	514,834	55.21%	504,425	61.93%
October	353,703	63.31%	690,903	79.13%	834,252	70.31%	383,527	69.29%
November	366,141	70.20%	0	79.13%	430,447	78.10%	254,925	74.19%
December	1,583,981	100.00%	1,048,673	100.00%	1,210,188	100.00%	1,343,507	100.00%
TOTAL / % Change	5,314,681	32.72%	5,024,517	-5.46%	5,525,231	9.97%	5,205,474	-5.79%

NOTE: The increase in 2000 revenues is due to changes in the Medicaid billing process. In addition, more information is being requested of the patients, which improves reimbursements from patients and their insurance companies. In January 2003 an accrual was made for revenues earned in 2002 but collected in 2003.

SUMMARY OF REVENUES				FUND 119				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Taxes:								
General Property Taxes	4,747,126	45.35%	5,292,992	49.17%	5,560,027	49.05%	5,906,253	50.57%
Interest & Penalties-Delinquent Taxes	17,557	0.17%	20,297	0.19%	22,770	0.20%	20,040	0.17%
Total Taxes	4,764,683	45.52%	5,313,289	49.36%	5,582,797	49.25%	5,926,292	50.75%
Charges for Services:								
Emergency Transport Charges	5,314,681	50.77%	5,024,517	46.67%	5,525,231	48.74%	5,205,474	44.57%
Miscellaneous Revenues:								
Interest Earnings	340,984	3.26%	292,409	2.72%	140,766	1.24%	103,622	0.89%
Contingent Receipts	39,733	0.38%	49,063	0.46%	81,473	0.72%	439,504	3.76%
Donations	2,000	0.02%	0	0.00%	0	0.00%	0	0.00%
Legal Settlements	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	382,717	3.66%	341,472	3.17%	222,239	1.96%	543,126	4.65%
TOTAL REVENUES	10,462,081	99.95%	10,679,278	99.20%	11,330,267	99.95%	11,674,892	99.97%
OTHER FINANCING SOURCES:								
Proceeds of General Fixed Asset Disp.	5,357	0.05%	85,761	0.80%	5,250	0.05%	3,493	0.03%
TOTAL OTHER FINANCING SOURCES	5,357	0.05%	85,761	0.80%	5,250	0.05%	3,493	0.03%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	10,467,438	100.00%	10,765,039	100.00%	11,335,517	100.00%	11,678,385	100.00%
% Change		13.50%		2.84%		5.30%		3.02%

NOTE: In 2003 EMS received a check in the amount of \$400,000 from a workers' compensation settlement; this explains the large increase found in Contingent Receipts for that year.

**BATON ROUGE FIRE PAY ENHANCEMENT FUND  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	121 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 27 (A) Article 7, § 18 Louisiana Revised Statutes 47:2051	Resolution 13115 (City), 8/25/82 40517, 9/13/00 40690, 11/21/00 Ordinance 11937, 12/13/00 12169, 11/28/01 12509, 11/26/02 12810, 11/25/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article 6, Section 27 (A)** authorizes the governing authority of a municipality to levy annually an ad valorem tax for general purposes not to exceed seven mills on the dollar of assessed valuation. These sections also provide that millage rates may be increased when approved by a majority of the electors voting thereon in an election held for that purpose. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her respective parish or district. **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President to enter into an agreement with the sheriff of East Baton Rouge providing for the collection by the sheriff of all city ad valorem taxes, among other taxes, for an indefinite term, the sheriff to be compensated by a 4.50% commission on all ad valorem taxes collected.

**Local:** **Resolution 40517** of September 13, 2000, called a special election to authorize the levy and collection of a special ad valorem tax of 6 mills on property within the boundaries of the City of Baton Rouge for a period of ten years. The purpose of this tax is to provide funds for increasing salaries and benefits for all employees of the fire department of the City of Baton Rouge who are members of the Municipal Fire and Police Civil Service System. On November 7, 2000, the voters approved the 6-mill property tax, and on November 21, 2000, with **Resolution 40690**, the Metropolitan Council approved the results of the election. **Ordinance 11937** of December 13, 2000, adopted a property tax millage rate of 6.00 mills on all taxable property within the boundaries of the City of Baton Rouge to be levied for the year 2001 to provide funds for increasing salaries and benefits for certain employees of the fire department of the City of Baton Rouge. **Ordinance 12169** of November 28, 2001, maintains the property tax rate at 6.00 mills for the year 2002. **Ordinance 12509** of November 26, 2002, continues the rate at 6.00 mills for 2003. **Ordinance 12810** of November 25, 2003, continues the rate at 6.00 mills for 2004.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Property tax collections are **cyclical in nature**. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

**Owners of all taxable property**, real and personal, within the limits of the City of Baton Rouge are assessed a property tax of 6.00 mills on the dollar of assessed valuation.

**COMPUTATION OF FEE:**

**6.00 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the City of Baton Rouge. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The Baton Rouge Fire Pay Enhancement Fund accounts for 20.5% of the salaries and benefits of the City of Baton Rouge Municipal Fire personnel, with the remainder of salaries and benefits funded from the General Fund budget. This fund provides an additional salary averaging 26% for municipal fire personnel.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same dollar amount in taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement.

GENERAL PROPERTY TAXES				ACCOUNT NUMBER 121 . . 411000					
REVENUE TYPE	2000		2001		2002		2003		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes from Prior Years' Levies	0	0.00%	286	0.00%	34,978	0.51%	48,727	0.68%	
Refund	0	0.00%	0	0.00%	0	0.00%	(642)	-0.01%	
Reversal of Prior Year Deferral	0	0.00%	0	0.00%	430,416	6.28%	343,545	4.81%	
Closing of Prior Year Lew	0	0.00%	0	0.00%	(14,863)	-0.22%	19,798	0.28%	
Record Current Year Tax Lew	0	0.00%	6,612,708	106.96%	6,744,940	98.44%	7,053,392	98.80%	
Current Year Deferral	0	0.00%	(430,416)	-6.96%	(343,545)	-5.01%	(325,708)	-4.56%	
TOTAL GENERAL PROPERTY TAXES	0	0.00%	6,182,578	100.00%	6,851,926	100.00%	7,139,112	100.00%	
% Change	N/A		N/A			10.83%		4.19%	

SUMMARY OF REVENUES				FUND 121					
REVENUE TYPE		2000		2001		2002		2003	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:									
Taxes:									
General Property Taxes		0	0.00%	6,182,578	101.94%	6,851,926	100.44%	7,139,112	99.98%
Interest & Penalties-Delinquent Taxes		0	0.00%	39	0.00%	23,459	0.34%	24,350	0.34%
Total Taxes		0	0.00%	6,182,617	101.94%	6,875,385	100.78%	7,163,462	100.32%
Other Revenues:									
Interest Earnings on Investments		0	0.00%	(117,595)	-1.94%	(53,151)	-0.78%	(22,817)	-0.32%
TOTAL REVENUES		0	0.00%	6,065,022	100.00%	6,822,234	100.00%	7,140,645	100.00%
% Change			N/A		N/A		1.30%		4.67%

NOTE: Since these tax revenues are not collected until approximately one year after the expenses are incurred, interest expense is assessed against the proceeds of the tax. In addition, the sheriff is paid a commission of 4.5% for collecting municipal taxes.

**FIRE PROTECTION DISTRICTS  
GENERAL PROPERTY TAX  
INSURANCE COMPANIES (STATE SHARED REVENUE)  
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)  
ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS  
FIRE PROTECTION SERVICE CHARGE**

DISTRICT NAME	FUND	DISTRICT NAME	FUND
St. George Fire Protection District	122	District 6 Fire Protection District	126
Brownsfield Fire Protection District	123	Chaneyville Fire Protection District	127
Central Fire Protection District	124	Pride Fire Protection District	128
Eastside Fire Protection District	125	Alsen–St. Irma Lee Fire Protection District	129

REVENUE TYPE	OBJECT
Taxes	411000 General Property Tax
Intergovernmental Revenues	433200 Insurance Companies
Intergovernmental Revenues	433300 Louisiana Revenue Sharing
Charges for Services	441802 Fire Protection Service Charge

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	<p>Louisiana Constitution, 1974</p> <p>Article 6, § 19</p> <p>Article 7, § 18 (D)</p> <p>Article 7, § 20 (A)</p> <p>Article 7, § 26</p> <p>Louisiana Revised Statutes:</p> <p>47:2051</p> <p>40:1502.1</p> <p>22:1581–85</p> <p>Act 1134 of the 2003 Legislature</p> <p>Act 844 of the 1980 Legislature</p>	<p>Ordinances:</p> <p>12802-12804, 11/25/03</p> <p>12808 &amp; 12809, 11/25/03</p> <p>12548, 01/08/03</p> <p>12502 &amp; 12503, 11/26/02</p> <p>12507 &amp; 12508, 11/26/02</p> <p>12162 &amp; 12163, 11/28/01</p> <p>12167 &amp; 12168, 11/28/01</p> <p>11935 &amp; 11936, 12/13/00</p> <p>11930 &amp; 11931, 12/13/00</p> <p>11842 &amp; 11843, 9/13/00</p> <p>11811-11814, 8/9/00</p> <p>10496, 10/25/95</p> <p>9705–9707, 9/8/93</p> <p>Resolutions:</p> <p>36453, 12/13/95</p> <p>39058, 10/14/98</p> <p>39150, 11/10/98</p> <p>39849 &amp; 39850, 10/13/99</p> <p>40483, 8/23/00</p> <p>40512–40516, 9/13/00</p> <p>42095, 10/9/02</p> <p>42226, 11/26/02</p> <p>42983, 12/10/03</p>

**INTERPRETATION OF LEGAL AUTHORIZATION:**

Federal: N/A

State:

**General Property Taxes**

**Article 6, Section 19 of the Louisiana Constitution** of 1974 authorizes the creation of special districts; defines the powers of such districts; and grants to those districts such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. **Article 7, Section 18 (D) of the Louisiana Constitution** of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within their respective parish. **Article 7, Section 20 (A) of the Louisiana**



**Constitution** of 1974, as amended by **Act 844 of the 1980 Legislature**, provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

#### **Insurance Companies (State Shared Revenue)**

**L.R.S. 22:1583** requires every foreign or alien insurer, other than a life insurer, that carries on business in the State of Louisiana to pay to the Commissioner of Insurance 2% of the fire insurance premiums collected by said company during the 12 months ending December 31 of each year. **L.R.S. 22:1581** and **L.R.S. 22:1582** require every such insurer desiring to engage in or carry on business in the State of Louisiana to keep accurate records of and return to the state treasurer a just and true account of all premiums received from business in the state that insures property of all nature or description against loss or damage by fire during the year ending December 31. **L.R.S. 22:1584** provides that the Commissioner of Insurance is to investigate the returns and collect the amount due if a company fails to keep accurate records or if the returns are apparently fraudulent or dishonest. **L.R.S. 22:1585** provides for the disposition of the tax money. This section states that all money collected, except for an amount that goes to the Volunteer Firefighter Insurance Premium Fund, is to be credited to a special fund for distribution to the parishes. The state treasurer pays over to the treasurer of each parish governing authority the amount of money due as determined by the state treasurer. These funds are then allocated and paid by the governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by the fire department.

#### **Louisiana Revenue Sharing (State Shared Revenue)**

**Article 7, Section 26 of the Louisiana Constitution** of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. **Act 1134 of the 2003 Legislature** provides for the distribution for state fiscal year 2003-04.

#### **Fire Protection Charge**

**L.R.S. 40:1502.1** authorizes the governing authority of any fire protection district to levy a service charge for fire protection after submitting the amount of such charge and its duration to the voters of the district. It also states that all service charge amounts reflected on the roll shall be subject to interest in the same manner as ad Valorem taxes.

#### **Local:**

##### **General Property Taxes –**

On November 25, 2003, the Metropolitan Council adopted the following property tax millages for the 2004 calendar year for the respective districts:

<b>Fire Protection District</b>	<b>Ordinance No.</b>	<b>Mills Levied</b>
St. George Fire Protection District	*	4.00, 6.00, 1.50, 1.25
Brownsfield Fire Protection District	12802	9.91
Brownsfield Fire Protection District	12803	5.00
Brownsfield Fire Protection District	12804	10.00
Central Fire Protection District	**	10.00, 5.00
Eastside Fire Protection District	*	15.00
District 6 Fire Protection District	*	10.00, 10.00, 5.00, 15.00
Alsen–St. Irma Lee Fire Protection District	12808	9.94
Alsen–St. Irma Lee Fire Protection District	12809	4.97

\* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

\*\* During the meeting of October 25, 1995, by **Ordinance 10496**, the Metropolitan Council established a Board of Commissioners to be the governing body of this taxing district and political subdivision, effective January 1, 1996.

*In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes for these fire protection districts, and revenues are no longer recorded by the City-Parish.*

**Resolution 39058** adopted on October 14, 1998, authorized the renewal of a special property tax of five mills for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the Brownsfield Fire Protection District. **Resolution 42226** adopted on November 26, 2002, authorized the levy and collection of a special ten mill for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the Brownsfield Fire Protection District. **Resolution 42983** adopted on December 10, 2003, authorized the levy and collection of a special ten mill for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the Brownsfield Fire Protection District.

Due to a reassessment of all taxable property in the Brownsfield Fire Protection District, the millages were decreased to 9.23 with **Ordinance 11813** and 4.66 with **Ordinance 11814** during the meeting of August 9, 2000, to be effective for the remainder of 2000. **Ordinances 11842** and **11843** of September 13, 2000, increased the tax millage rates to the pre-reassessment rates of 9.91 and 5.00 for the remainder of the year 2000. **Ordinances 11930** and **11931** of December 13, 2000, maintained the millage rates of 9.91 and 5.00 for the year 2001. For the year 2002 **Ordinances 12162** and **12163** of November 28, 2001, maintained the millage rates as set in previous years at rates of 9.91 and 5.00. **Ordinances 12502** and **12503** of November 26, 2002, maintained the millage rates of 9.91 and 5.00 for the year 2003 and with **Ordinance 12548** of January 8, 2003, set an additional millage rate of 10.00, providing the Brownsfield Fire Protection District with a total of 24.91 mills to be collected in 2003. For the year 2002 **Ordinances 12802-12804** of November 25, 2003, maintained the millage rates as set in 2003 at 9.91, 5.00, and 10.00.

**Resolution 39150** adopted on November 10, 1998, authorized the levy and collection of a five mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the Alsen-St. Irma Lee Fire Protection District. Additionally, **Resolution 36453** adopted on December 13, 1995, authorized the levy and collection of a ten mill property tax for a period of ten years to also provide funds for maintaining and operating the fire protection facilities of the Alsen-St. Irma Lee Fire Protection District.

Due to a reassessment of all taxable property in the Alsen-St. Irma Lee Fire Protection District, the millages were decreased from 10.00 to 9.94 with **Ordinance 11811** and from 5.00 to 4.97 with **Ordinance 11812** during the meeting of August 9, 2000, to be effective for the remainder of 2000. **Ordinances 11935** and **11936** of December 13, 2000, maintained the millage rates of 9.94 and 4.97 for the year 2001. **Ordinances 12167** and **12168** of November 28, 2001 maintained the millage rate of 9.94 and 4.97 for the year 2002. **Ordinances 12507** and **12508** of November 26, 2002, maintained the millage rates of 9.94 and 4.97 for the year 2003 providing the Alsen -St. Irma Lee Fire Protection District with a total of 14.91 mills to be collected in 2003. **Ordinances 12808** and **12809** of November 25, 2003 maintained the millage rates of 9.94 and 4.97 for the year 2004.

#### Fire Protection Service Charge

In 1999 and 2000, the Metropolitan Council adopted the following resolutions to call for an election in order to authorize the collection of a service charge each year, up to a maximum of \$32, from the owners of each residential or commercial structure located within the respective fire districts for the purpose of fire protection services for ten years:

Fire Protection District	Resolution No.	Date of Resolution
St. George Fire Protection District	40516	9/13/00
Brownsfield Fire Protection District	40512	9/13/00
Central Fire Protection District	40483	8/23/00
Eastside Fire Protection District	39849	10/13/99
District 6 Fire Protection District	39850	10/13/99
Chaneyville Fire Protection District	40515	9/13/00
Pride Fire Protection District	40514	9/13/00
Alsen-St. Irma Lee Fire Protection District	40513	9/13/00

**Resolution 42095** of October 9, 2002, requires that the Chaneyville, Pride, and Alsen-St. Irma Lee Districts place their fire protection service charges on the property tax rolls beginning with the 2003 tax year, and that Brownsfield do the same beginning with the 2004 tax year.

**COLLECTION AND TRANSMITTAL OF FUNDS:****Collector:**

**General Property Tax:** Sheriff of EBR Parish (Contact Octave Anthaume, Tax Director, at 389-4817).

**Insurance Companies (State Shared Revenue):** Treasurer of the State of Louisiana.

**Louisiana Revenue Sharing (State Shared Revenue):** Finance Department–Accounting Division.

**Fire Protection Service Charge:** Sheriff of EBR Parish.

**Transmittal:**

**General Property Tax:** Remitted monthly to the Finance Department–Accounting Division.

**Comments:** Collections of the General Property Tax are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

**Insurance Companies (State Shared Revenue):** Remitted annually in June to the City-Parish Treasurer.

**Louisiana Revenue Sharing (State Shared Revenue):** Remitted by the state in three installments during the year.

**Fire Protection Service Charge:** The payments are collected and remitted by the Sheriff along with the property taxes.

**DISTRIBUTION OF PROCEEDS:**

**General Property Tax:** Not applicable.

**Insurance Companies (State Shared Revenue):** Beginning in state fiscal year 1990–1991, a portion of the 2% fire insurance rebate collected by the state has been credited to the Volunteer Firefighter Insurance Premium Fund. The state treasurer then distributes the remainder of the fire insurance rebate to the parishes on the basis of the population of each parish. L.R.S. 22:1585 states that those regularly paid fire departments of any incorporated municipality, or fire and waterworks district in any unincorporated municipality, or active volunteer fire departments first receive an annual sum based upon the population within the geographical area serviced by that fire department, as follows:

Population	Amount
1–2,500	\$ 750
2,501–5,000	\$1,000
5,001 or more	\$1,250

Additional funds are distributed to each parish based on the following population formula:

Population	Amount for each inhabitant
24,000 or less	\$ 0.34
24,001–55,000	.37
55,001–100,000	.40
100,001–250,000	.44
250,001–425,000	.47
425,001 and over	.50

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the 2% tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected is prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

These funds are then in turn allocated and distributed by the City-Parish to each regularly constituted fire department of the municipality or active volunteer fire department certified by the parish governing authority, based on the population within the area serviced by each fire department. In order to determine the amount paid to each department, the following formula must be applied:

- (1) Total population serviced by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.

- (2) Total population serviced by each certified local fire unit in the parishes multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

Within 30 days of receipt of money, the City-Parish Treasurer is required to pay the fiscal representatives of the fire departments the amounts due them.

**Louisiana Revenue Sharing:** Louisiana Revenue Sharing funds are distributed on December 15, March 15, and May 15 to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemption.

**Fire Protection Service Charge:** Not applicable.

## PAYOR OF TAX OR FEE:

**General Property Taxes:** Owners of all taxable property, real and personal, within the limits of each representative fire protection district of East Baton Rouge Parish pays this tax to cover the expenses of operating and maintaining fire protection facilities in the fire district.

**Insurance Companies (State Shared Revenue):** Every foreign or alien insurer, other than a life insurer, engaging in or carrying on business in the State of Louisiana must pay this tax.

**Louisiana Revenue Sharing (State Shared Revenue):** The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the Louisiana Revenue Sharing funds.

**Fire Protection Service Charge:** All persons owning residential and commercial structures, whether occupied or unoccupied.

## COMPUTATION OF TAX OR FEE:

**General Property Taxes:** The property tax is based on the approved number of mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of each fire protection district.

**Comments:** Homeowners are allowed a \$7,500 exemption on all state, parish, and special ad valorem taxes. Details of assessment rates can be found under the "General Property Tax" item in the General Fund Section of this book.

**Insurance Companies (State Shared Revenue):** The amount paid by the insurance companies is 2% of the amount of premiums received from any business that insures property of any nature or description against loss or damage by fire as shown by the insurer on the required return.

**Louisiana Revenue Sharing (State Shared Revenue):** The annual payment is equal to that percentage of 80% of the total fund (\$90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. An act is passed each year during the Legislative Session that determines the distribution allocation. Act 1134 of the 2003 Legislature provides for the distribution for state fiscal year.

**Fire Protection Service Charge:** \$32 per annum per service unit is the maximum allowed.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

**General Property Taxes:** The millage levied for the districts is as follows:

Fire District	1999	2000	2001	2002	2003	2004
St. George Fire Protection District	10.00	9.58	9.58	12.75	12.75	12.75
Brownsfield Fire Protection District	14.91	14.91	14.91	14.91	24.91	24.91
Central Fire Protection District	10.00	10.00	10.00	10.00	15.00	15.00
Eastside Fire Protection District	15.00	15.00	15.00	15.00	15.00	15.00
District 6 Fire Protection District	25.00	25.00	25.00	40.00	40.00	40.00
Alsen-St. Irma Lee Fire Protection District	15.00	14.91	14.91	14.91	14.91	14.91

These property tax millages have expiration dates as follows:

Fire District	Expiration Date
St. George Fire Protection District (orig. 4.00)	2013
St. George Fire Protection District (add'l 6.00)	2007
St. George Fire Protection District (add'l 1.25)	2011
St. George Fire Protection District (add'l 1.50)	2006
Brownsfield Fire Protection District (orig. 10.00)	2014
Brownsfield Fire Protection District (add'l 5.00)	2008
Brownsfield Fire Protection District (add'l 10.00)	2012
Central Fire Protection District (orig. 10.00)	2014
Central Fire Protection District (add'l 5.00)	2012
Eastside Fire Protection District	2007
District 6 Fire Protection District (orig. 10.00)	2014
District 6 Fire Protection District (add'l 10.00)	2007
District 6 Fire Protection District (add'l 5.00)	2007
District 6 Fire Protection District (add'l 15.00)	2011
Alsen–St. Irma Lee Fire Protection District (orig. 10.00)	2005
Alsen–St. Irma Lee Fire Protection District (add'l 5.00)	2008

**Louisiana Revenue Sharing (State Shared Revenue):** State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

Fire Protection District	1999	2000	2001	2002	2003	2004
St. George Fire Protection District	4.00	3.83	3.83	3.83	4.00	4.00
Brownsfield Fire Protection District	9.91	9.91	9.91	9.91	9.91	9.91
Central Fire Protection District	3.46	3.46	3.46	3.46	3.46	3.46
District 6 Fire Protection District	10.00	10.00	10.00	10.00	10.00	10.00

Eastside and Central Fire Protection Districts are the recipients of funding from the Parish General Fund for the prorata share that they would receive if all taxing districts shared at their maximum millages.

**Fire Protection Service Charge:** The service charge is limited to a maximum of \$32 per service unit.

**\*\* All funds are to be used for the sole purpose of operating and maintaining fire protection facilities in each of the fire protection districts.**

BROWNSFIELD FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 123 . . 411000				
GENERAL PROPERTY TAXES		2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes from Prior Years' Levies	806	0.53%	658	0.38%	610	0.36%	1,221	0.41%	
Refund	0	0.00%	0	0.00%	0	0.00%	(1,021)	-0.35%	
Reversal of Prior Year Deferral	0	0.00%	9,664	5.60%	8,900	5.22%	15,635	5.30%	
Adjustment for Prior Year Levy	(820)	-0.54%	3,829	2.22%	802	0.47%	(4,184)	-1.42%	
Record Current Year Tax Levy	160,882	106.40%	167,188	96.95%	175,676	103.12%	301,314	102.13%	
Current Year Deferral	(9,664)	-6.39%	(8,900)	-5.16%	(15,635)	-9.18%	(17,930)	-6.08%	
TOTAL GENERAL PROPERTY TAXES	151,203	100.00%	172,439	100.00%	170,353	100.00%	295,035	100.00%	

ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 129 . . 411000				
GENERAL PROPERTY TAXES		2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes from Prior Years' Levies	223	0.11%	234	0.11%	(43)	-0.02%	7,564	3.89%	
Refund	0	0.00%	0	0.00%	0	0.00%	(62)	-0.03%	
Reversal of Prior Year Deferral	0	0.00%	10,743	5.10%	640	0.33%	15,641	8.05%	
Adjustment for Prior Year Levy	883	0.44%	(3,187)	-1.51%	1,048	0.55%	8,369	4.31%	
Record Current Year Tax Levy	210,163	104.81%	203,677	96.61%	205,218	107.32%	175,687	90.40%	
Current Year Deferral	(10,743)	-5.36%	(640)	-0.30%	(15,641)	-8.18%	(12,857)	-6.62%	
TOTAL GENERAL PROPERTY TAXES	200,526	100.00%	210,827	100.00%	191,222	100.00%	194,342	100.00%	

2% INSURANCE REBATE		ACCOUNT NUMBER		12X . 433200	
FIRE PROTECTION DISTRICT	2000		2001	2002	2003
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Fund 123 - Brownsfield FPD	21,348		18,837	21,065	18,000
Fund 127 - Chaneyville FPD	8,178		7,834	8,700	9,738
Fund 128 - Pride FPD	4,088		8,676	8,700	9,762
Fund 129 - Alsen/St. Irma Lee FPD	4,028		3,821	4,210	5,146

LOUISIANA REVENUE SHARING (BROWNFIELD)				ACCOUNT NUMBER		123 . 433300		
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Third 1/3 Payment (May)	18,602	32.98%	18,902	49.77%				
Second 1/3 Payment (March)					19,258	33.50%	18,975	33.01%
First 1/3 Payment (December)	18,902	33.51%	19,074	50.23%				
Third 1/3 Payment (May)					19,258	33.50%	18,900	32.88%
Second 1/3 Payment (March)	18,902	33.51%	0	0.00%				
First 1/3 Payment (December)					18,975	33.01%	19,604	34.11%
TOTAL LA REVENUE SHARING	56,407	100.00%	37,976	100.00%	57,491	100.00%	57,478	100.00%

NOTE: The decrease in 2001 revenues is due to a change in accounting policies in which the March payment of the Louisiana Revenue Sharing is no longer accrued to the prior year.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FIRE PROTECTION SERVICE CHARGE - BROWNFIELD FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 123 . .441802			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,717	2.02%	0	0.00%	616	0.47%	3,199	2.47%
February	51,989	40.74%	15,380	11.95%	1,971	1.96%	35,085	29.57%
March	28,547	61.99%	54,923	54.63%	50,937	40.45%	32,045	54.33%
April	14,698	72.94%	7,083	60.14%	27,990	61.61%	14,007	65.14%
May	9,497	80.01%	8,579	66.81%	13,301	71.66%	4,252	68.43%
June	3,828	82.86%	15,432	78.80%	5,853	76.09%	11,232	77.11%
July	3,192	85.24%	0	78.80%	5,659	80.36%	5,598	81.43%
August	7,475	90.80%	7,723	84.80%	8,463	86.76%	4,371	84.81%
September	4,970	94.50%	727	85.37%	6,883	91.96%	3,414	87.44%
October	1,882	95.91%	10,638	93.63%	4,468	95.34%	4,602	91.00%
November	3,078	98.20%	3,775	96.57%	2,171	96.98%	878	91.68%
December	2,421	100.00%	4,419	100.00%	3,996	100.00%	10,776	100.00%
TOTAL/% Chg	134,294	-8.92%	128,679	-4.18%	132,310	2.82%	129,459	-2.15%

Note: Resolution 42095, of October 9, 2002 requires Brownsfield to place their service charge on the property tax rolls for assessment and collection beginning with the 2004 collection year.

FIRE PROTECTION SERVICE CHARGE - CHANEYVILLE FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 127 . . 441802			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,304	12.04%	832	3.30%	(22,337)	-181.87%	1,349	3.04%
February	1,680	20.83%	0	3.30%	3,882	-150.26%	(1,061)	0.65%
March	739	24.69%	444	5.07%	15,871	-21.04%	128	0.94%
April	180	25.63%	32	5.20%	2,808	1.82%	398	1.84%
May	160	26.47%	0	5.20%	1,292	12.34%	294	2.50%
June	64	26.80%	0	5.20%	1,689	26.09%	195	2.94%
July	0	26.80%	0	5.20%	3,083	51.19%	0	2.94%
August	0	26.80%	0	5.20%	552	55.69%	6,865	18.42%
September	448	29.14%	0	5.20%	442	59.29%	10,416	41.90%
October	32	29.31%	1,248	10.15%	0	59.29%	1,823	46.02%
November	5,212	56.56%	124	10.64%	476	63.16%	21	46.06%
December	8,310	100.00%	22,497	100.00%	4,524	100.00%	23,920	100.00%
TOTAL/% Chg	19,129	14.11%	25,177	31.62%	12,282	-51.22%	44,348	261.08%

Note: The decrease in 2002 is from mailing problems that resulted from the new collection procedures that began in 2001. Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year. In addition to this new collection procedure strong collection efforts in 2003 to collect on past due accounts from 2002 explain the increased experienced in 2003.



## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FIRE PROTECTION SERVICE CHARGE - PRIDE FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 128 . . 441802			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	847	2.80%	0	0.00%	0	0.00%	64	0.19%
February	1,094	6.41%	0	0.00%	544	1.42%	(64)	0.00%
March	510	8.09%	188	0.73%	3,705	11.06%	1,382	4.01%
April	32	8.20%	0	0.73%	894	13.39%	323	4.95%
May	83	8.47%	0	0.73%	1,490	17.26%	1,749	10.03%
June	616	10.50%	0	0.73%	2,047	22.59%	1,372	14.01%
July	0	10.50%	0	0.73%	2,186	28.28%	1,566	18.56%
August	64	10.72%	0	0.73%	749	30.23%	239	19.25%
September	19,268	74.32%	0	0.73%	195	30.74%	64	19.44%
October	5,680	93.07%	1,150	5.17%	159	31.15%	79	19.67%
November	1,529	98.12%	0	5.17%	17,445	76.56%	64	19.86%
December	569	100.00%	24,566	100.00%	9,007	100.00%	27,600	100.00%
TOTAL/% Chg	30,292	-4.33%	25,904	-14.49%	38,421	48.32%	34,438	-10.37%

Note: Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year.

FIRE PROTECTION SERVICE CHARGE - ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT					ACCOUNT NUMBER 129 . . 411000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	47	0.55%	32	0.41%	0	0.00%	0	0.00%
February	304	4.09%	0	0.41%	0	0.00%	192	1.59%
March	946	15.10%	32	0.82%	334	3.65%	919	9.21%
April	20	15.34%	32	1.23%	0	3.65%	0	9.21%
May	208	17.76%	0	1.23%	622	10.44%	0	9.21%
June	69	18.56%	0	1.23%	524	16.17%	32	9.48%
July	10	18.68%	0	1.23%	0	16.17%	93	10.25%
August	64	19.42%	302	5.10%	351	20.00%	1,233	20.48%
September	3,854	64.31%	0	5.10%	1,106	32.07%	80	21.14%
October	2,370	91.91%	5,083	70.22%	4,338	79.43%	429	24.70%
November	413	96.72%	1,212	85.75%	787	88.02%	30	24.95%
December	282	100.00%	1,112	100.00%	1,097	100.00%	9,049	100.00%
TOTAL/% Chg	8,587	-51.93%	7,805	-9.11%	9,160	17.36%	12,057	31.63%

Note: Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year.

ST. GEORGE FIRE PROTECTION DISTRICT				FUND 122				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	4,355,368	75.91%	4,322,794	74.76%	4,222,691	77.04%	6,165,549	82.14%
Intergovernmental Revenues	599,003	10.44%	581,051	10.05%	344,696	6.29%	435,557	5.80%
Charges for Services	647,693	11.29%	817,535	14.14%	872,373	15.92%	874,727	11.65%
Miscellaneous Revenues	135,583	2.36%	60,650	1.05%	41,170	0.75%	30,143	0.40%
TOTAL REVENUES	5,737,647	100.00%	5,782,030	100.00%	5,480,930	100.00%	7,505,976	100.00%
OTHER FINANCING SOURCES:								
Proceeds from Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	5,737,647	100.00%	5,782,030	100.00%	5,480,930	100.00%	7,505,976	100.00%
% Change		24.68%		0.77%		-5.21%		36.95%

**NOTE: Ordinance 9705**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district as of January 1, 1994; and from that time forward no revenues for this agency have been recorded on the City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The Commissioners elected to change their year end to a fiscal year ending September 30, effective for the period ending September 30, 2002. The change to a fiscal year end would report most of the tax revenues in the same year they are collected.

BROWNFIELD FIRE PROTECTION DISTRICT				FUND 123				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes:								
General Property Taxes	151,203	26.72%	172,439	44.12%	170,353	39.15%	295,035	54.63%
Interest & Penalties-Delinquent Taxes	425	0.08%	721	0.18%	748	0.17%	624	0.12%
Total Taxes	151,628	26.80%	173,160	44.31%	171,101	39.33%	295,659	54.74%
Intergovernmental Revenues:								
Louisiana Revenue Sharing	56,407	9.97%	37,976	9.72%	57,491	13.21%	57,478	10.64%
Insurance Companies	21,348	3.77%	18,837	4.82%	21,065	4.84%	18,000	3.33%
On-Behalf Pmts. For Sal. & Benefits	9,000	1.59%	10,800	2.76%	10,385	2.39%	10,800	2.00%
Other	23,885	4.22%	1,115	0.29%	24,700	5.68%	11,800	2.18%
Total Intergovernmental Revenues	110,640	19.55%	68,728	17.59%	113,641	26.12%	98,078	18.16%
Charges for Services								
Fire Protection Service Charge	134,294	23.73%	128,679	32.93%	132,310	30.41%	129,459	23.97%
Miscellaneous Revenues:								
Interest Earnings	3,953	0.70%	263	0.07%	75	0.02%	(246)	-0.05%
Contingent Receipts	3,312	0.59%	2,399	0.61%	900	0.21%	86	0.02%
Donations	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	7,265	1.28%	2,662	0.68%	975	0.22%	(160)	-0.03%
TOTAL REVENUES								
	403,827	71.37%	373,229	95.50%	418,027	96.08%	523,036	96.84%
OTHER FINANCING SOURCES:								
Transfer From Parish General Fund	161,990	28.63%	17,590	4.50%	17,050	3.92%	17,050	3.16%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	565,817	100.00%	390,819	100.00%	435,077	100.00%	540,086	100.00%
% Change		40.41%		-28.50%		-51.73%		24.14%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. In 2000, this included a one-time supplemental appropriation of \$150,000 for capital needs.

The increase in 2003 is the result of an additional 10.00 mills of property tax, providing Brownsfield with a total millage rate of 24.91. In 2000-2002 the total millage rate was 14.91.

CENTRAL FIRE PROTECTION DISTRICT				FUND 124					
REVENUE TYPE	2000		2001		2002		2003		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes	469,725	43.78%	475,924	45.48%	529,452	47.15%	875,758	55.37%	
Intergovernmental Revenues									
From Parish General Fund	39,550	3.69%	37,980	3.63%	36,820	3.28%	36,820	2.33%	
Other	230,151	21.45%	179,194	17.12%	224,588	20.00%	314,115	19.86%	
Total Intergovernmental Revenues	269,701	25.13%	217,174	20.75%	261,408	23.28%	350,935	22.19%	
Charges for Services	304,659	28.39%	323,778	30.94%	321,044	28.59%	351,050	22.19%	
Miscellaneous Revenues	27,330	2.55%	29,620	2.83%	11,069	0.99%	3,946	0.25%	
TOTAL REVENUES	1,071,415	99.85%	1,046,496	100.00%	1,122,973	100.00%	1,581,689	100.00%	
OTHER FINANCING SOURCES:									
Proceeds from Sale of Fixed Assets	1,620	0.15%	0	0.00%	0	0.00%	0	0.00%	
TOTAL REVENUES AND									
OTHER FINANCING SOURCES	1,073,035	100.00%	1,046,496	100.00%	1,122,973	100.00%	1,581,689	100.00%	
% Change		1.01%		-2.47%		7.31%		40.85%	

**NOTE:** Ordinance 10496, adopted by the Metropolitan Council during the meeting of October 25, 1995, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1996. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-parish books. The above figures were taken from the agency's audited Financial Report and are presented here for informational purposes only. Copies of those audited Financial Reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Central Fire Protection District would receive if all taxing districts shared at their maximum millages.

Revenues received from the Parish General Fund in 2000 represent the pro-rata share of LRS (\$27,050) and an additional appropriation representing the district's pro-rata share of funding for the Arson Task Force services previously appropriated in the Parish Attorney's budget (\$12,500). Revenues received from the Parish General Fund 2001 represent the pro-rata share of the LRS (\$25,480) and an additional appropriation representing the district's pro-rata share of funding for Arson Task Force services previously appropriated in the Parish Attorney's budget (\$12,500). Revenues received from the Parish General Fund in both 2002 and 2003 represent the pro-rata share of LRS (\$24,320) and an additional appropriation representing the district's pro-rata share of funding for the Arson Task Force services previously appropriated in the Parish Attorney's budget (\$12,500).

The increase in 2003 revenues is primarily attributed to an additional 5 mill property tax that became effective for 2003.

EASTSIDE FIRE PROTECTION DISTRICT				FUND 125				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Taxes	531,652	57.07%	482,879	55.86%	572,409	64.26%	592,524	65.30%
Intergovernmental Revenues								
From Parish General Fund	60,170	6.46%	33,770	3.91%	32,740	3.68%	32,740	3.61%
Other	0	0.00%	0	0.00%	0	0.00%	7,491	0.83%
Total Intergovernmental Revenues	60,170	6.46%	33,770	3.91%	32,740	3.68%	40,231	4.43%
Charges for Services	187,502	20.13%	276,293	31.96%	223,753	25.12%	218,626	24.09%
Miscellaneous Revenues	152,331	16.35%	71,535	8.27%	61,823	6.94%	56,061	6.18%
TOTAL REVENUES	931,655	100.00%	864,477	100.00%	890,725	100.00%	907,442	100.00%
% Change		23.61%		-7.21%		3.04%		1.88%

**NOTE: Ordinance 9706**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial report and are presented here for informational purposes only. Copies of those financial reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Eastside Fire Protection District would receive if all taxing districts shared at their maximum millages.

DISTRICT 6 FIRE PROTECTION DISTRICT				FUND 126				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	360,282	43.45%	362,216	48.30%	582,894	57.14%		#DIV/0!
Intergovernmental Revenues								
From Parish General Fund	136,600	16.47%	71,170	9.49%	68,990	6.76%		#DIV/0!
Other	133,749	16.13%	141,637	18.89%	146,418	14.35%		#DIV/0!
Total Intergovernmental Revenues	270,349	32.60%	212,807	28.38%	215,408	21.12%		
Charges for Services	148,921	17.96%	147,519	19.67%	214,779	21.06%		#DIV/0!
Miscellaneous Revenues	49,710	5.99%	27,391	3.65%	6,991	0.69%		#DIV/0!
TOTAL REVENUES	829,262	100.00%	749,933	100.00%	1,020,072	100.00%	0	#DIV/0!
TOTAL OTHER FINANCING SOURCES	0	0.00%	0	0.00%	0	0.00%		
TOTAL REVS. AND OTHER FINANCING SOURCES	829,262	100.00%	749,933	100.00%	1,020,072	100.00%	0	#DIV/0!
% Change		-1.70%		-9.57%		36.02%		-100.00%

**NOTE: Ordinance 9707**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district effective January 1, 1994; and from that time forward no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

Revenues received from the Parish General Fund in 1999 represent financial assistance to aid the district in maintaining a Class 2 Fire Protection rating (\$75,000), and funding for the Arson task Force (\$62,500).

Revenues received from the Parish General Fund in 2000 represent financial assistance to aid the district in maintaining a Class 2 Fire Protection rating (\$74,100), and funding for the Arson task Force (\$62,500).

CHANEYVILLE FIRE PROTECTION DISTRICT					FUND 127				
REVENUE TYPE	2000		2001		2002		2003		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Intergovernmental Revenues:									
Insurance Companies	8,178	3.80%	7,834	12.95%	8,700	17.98%	9,738	8.95%	
Other	0	0.00%	0	0.00%	0	0.00%	1,467	1.35%	
Total Intergovernmental Revenues	8,178	3.80%	7,834	12.95%	8,700	17.98%	11,205	10.30%	
Charges for Services:									
Fire Protection Service Charge	19,129	8.90%	25,177	41.62%	12,282	25.38%	44,348	40.75%	
Miscellaneous Revenues:									
Interest Earnings	2,884	1.34%	763	1.26%	28	0.06%	63	0.06%	
Interest on Fire Protection Service Charges	0	0.00%	0	0.00%	0	0.00%	9	0.01%	
Contingent Receipts	3,161	1.47%	3,792	6.27%	0	0.00%	1,469	1.35%	
Total Miscellaneous Revenues	6,045	2.81%	4,555	7.53%	28	0.06%	1,541	1.42%	
TOTAL REVENUES	33,352	15.52%	37,566	62.10%	21,010	43.42%	57,094	52.46%	
OTHER FINANCING SOURCES:									
Proceeds from Sale of Fixed Assets	0	0.00%	0	0.00%	5,150	10.64%	2,500	2.30%	
Transfer from Parish General Fund *	181,580	84.48%	22,930	37.90%	22,230	45.94%	49,230	45.24%	
TOTAL OTHER FINANCING SOURCES	181,580	84.48%	22,930	37.90%	27,380	56.58%	51,730	47.54%	
TOTAL REVENUES AND									
OTHER FINANCING SOURCES	214,932	100.00%	60,496	100.00%	48,390	100.00%	108,824	100.00%	
% Change		305.24%		-71.85%		-20.01%		124.89%	

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. In 2000, this includes a one-time supplemental appropriation of \$160,000 for capital needs. In 2003, they received an additional \$25,000 for the purchase of a fire truck.

The decrease in 2001 revenues is due to a change in billing and collection procedures for the Fire Protection Service charges which delayed billing for the fees until early 2002. The decrease in 2002 revenues is from mailing problems that resulted from the new collection procedures that began in 2001. Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year. In addition to this new collection procedure strong collection efforts in 2003 to collect on past due accounts from 2002 explain the increased experienced in 2003. In 2003 the interest associated with service charges paid after December 31, 2003 were posted to 127..419100., after this point this revenue can be found in 127..481220.

PRIDE FIRE PROTECTION DISTRICT				FUND 128				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Intergovernmental Revenues:								
Insurance Companies	4,088	2.78%	8,676	12.05%	8,700	8.78%	9,762	8.93%
Other	0	0.00%	19,104	26.53%	37,215	37.57%	50,554	46.23%
Total Intergovernmental Revenues	4,088	2.78%	27,780	38.59%	45,915	46.36%	60,316	55.16%
Charges for Services:								
Fire Protection Service Charge	30,292	20.60%	25,904	35.98%	38,421	38.79%	34,438	31.49%
Miscellaneous Revenues:								
Interest Earnings	12,157	8.27%	3,788	5.26%	2,493	2.52%	1,465	1.34%
Interest on Fire Protection Service Charges	0	0.00%	0	0.00%	0	0.00%	9	0.01%
Contingent Receipts	403	0.27%	754	1.05%	598	0.60%	0	0.00%
Donations	500	0.34%	1,600	2.22%	500	0.50%	2,000	1.83%
Total Miscellaneous Revenues	13,060	8.88%	6,142	8.53%	3,591	3.63%	3,474	3.18%
TOTAL REVENUES	47,440	32.27%	59,826	83.10%	87,927	88.77%	98,228	89.83%
OTHER FINANCING SOURCES:								
Proceeds from Sale of Fixed Assets	0	0.00%	700	0.97%	0	0.00%	0	0.00%
Transfer from Parish General Fund	99,590	67.73%	11,470	15.93%	11,120	11.23%	11,120	10.17%
TOTAL OTHER FINANCING SOURCES	99,590	67.73%	12,170	16.90%	11,120	11.23%	11,120	10.17%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	147,030	100.00%	71,996	100.00%	99,047	100.00%	109,348	100.00%
% Change		-57.53%		-51.03%		37.57%		10.40%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. In 2000, this included a one-time supplemental appropriation of \$90,000 for capital needs.

The increase in 2002 revenues is from a grant awarded by FEMA to Pride FPD in the amount of \$37,215. In 2003 a grant in the amount of \$25,000 was awarded by the Governor's Office of Rural Development.

Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year. In 2003 the interest associated with service charges paid after December 31, 2003 were posted to 128..419100., after this point this revenue can be found in 128..481220.



ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT						FUND 129					
2000			2001			2002			2003		
REVENUE TYPE	AMOUNT	%	AMOUNT	%	AMOUNT	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Taxes:</b>											
General Property Taxes	200,526	80.03%	210,827	65.86%	191,222	194,342	79.13%	194,342	79.13%	194,342	68.98%
Interest & Penalties-Delinquent Taxes	121	0.05%	172	0.05%	186	517	0.08%	517	0.08%	517	0.18%
Total Taxes	200,647	80.08%	210,999	65.91%	191,408	194,859	79.21%	194,859	79.21%	194,859	69.16%
<b>Intergovernmental Revenues:</b>											
Insurance Companies	4,028	1.61%	3,821	1.19%	4,210	5,146	1.74%	5,146	1.74%	5,146	1.83%
Other Intergovernmental	0	0.00%	25,000	7.81%	0	33,651	0.00%	33,651	0.00%	33,651	11.94%
Total Intergovernmental Revenues	4,028	1.61%	28,821	9.00%	4,210	38,797	1.74%	38,797	1.74%	38,797	13.77%
<b>Charges for Services:</b>											
Fire Protection Service Charge	8,587	3.43%	7,805	2.44%	9,160	12,057	3.79%	12,057	3.79%	12,057	4.28%
<b>Miscellaneous Revenues:</b>											
Interest Earnings	7,285	2.91%	5,225	1.63%	1,724	954	0.71%	954	0.71%	954	0.34%
Interest on Fire Protection Service Charges	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%	0	0.00%
Contingent Receipts	1,759	0.70%	604	0.19%	3,198	1,770	1.32%	1,770	1.32%	1,770	0.63%
Donations	600	0.24%	40,100	12.53%	1,200	0	0.50%	0	0.50%	0	0.00%
Total Miscellaneous Revenues	9,644	3.85%	45,929	14.35%	6,122	2,724	2.53%	2,724	2.53%	2,724	0.97%
TOTAL REVENUES	222,906	88.96%	293,554	91.70%	210,900	248,437	87.27%	248,437	87.27%	248,437	88.18%
<b>OTHER FINANCING SOURCES:</b>											
Proceeds from Sale of Fixed Assets	0	0.00%	0	0.00%	5,000	2,550	2.07%	2,550	2.07%	2,550	0.91%
Transfer from Parish General Fund	27,660	11.04%	26,570	8.30%	25,750	30,750	10.66%	30,750	10.66%	30,750	10.91%
TOTAL OTHER FINANCING SOURCES	27,660	11.04%	26,570	8.30%	30,750	33,300	12.73%	33,300	12.73%	33,300	11.82%
TOTAL REVENUES AND											
OTHER FINANCING SOURCES	250,566	100.00%	320,124	100.00%	241,650	281,737	100.00%	281,737	100.00%	281,737	100.00%
% Change		3.59%		27.76%			-24.51%		-24.51%		16.59%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

Resolution 42095, of October 9, 2002 required this service charge to be placed on the property tax rolls for assessment and collection beginning with the 2003 collection year

**CONSOLIDATED ROAD LIGHTING DISTRICT  
GENERAL PROPERTY TAX  
LOUISIANA REVENUE SHARING**

REVENUE TYPE	FUND . . OBJECT
Taxes	141 . . 411000
Intergovernmental Revenues	141 . . 433300

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18 (D) Article 7, §26 Article 7, §20 (A) Act 844 of the 1980 Legislature Louisiana Revised Statute 47:2051 Act 1134 of 2003 Legislature	<i>The Plan of Government</i> §1.08 (c)  Resolution 14584, 9/27/78 39057, 10/14/98 Ordinance 10721, 9/25/96 12506, 11/26/02 12807, 11/25/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article 6, Section 19 of the Louisiana Constitution** of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D) of the Louisiana Constitution** of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes. **Article 7, Section 26**, of the Louisiana Constitution of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. The revenue sharing fund will then be distributed to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing district in the parish to offset current losses due to homestead exemptions. **Act 1134 of the 2003 Legislature** provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 2003, to June 30, 2004.

**Local:** **Section 1.08 (c) of The Plan of Government** provides that street lighting shall be provided only through the medium of districts established by the Metropolitan Council. **Resolution 14584** of September 27, 1978, proposed the levy and collection of a special tax not to exceed 7 mills on the dollar of assessed valuation on all property subject to taxation in the Consolidated Road Lighting District annually for a period of 10 years, beginning with the year 1979. On October 1, 1988, the voters of the District rejected a proposition to levy a 17.0-mill ad valorem tax for a period of ten years. However, on January 21, 1989, the voters accepted a proposition to levy an ad valorem property tax not to exceed 17.0 mills for a period of 10 years beginning in 1989 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. Due to mandatory reassessment, **Ordinance 10721** of September 25, 1996, adopted a property tax millage rate of 16.19 mills on all taxable property in the Consolidated Road Lighting District to be levied for the year 1996 to pay the expenses of maintaining a road lighting system in said district. **Resolution 39057** of October 14, 1998, authorized the levy and collection of a special property tax not to exceed 16.19 mills for a period of 10 years beginning in 1999 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Ordinance 12506** of November 26, 2002, adopted a property tax millage rate of 7.00 mills on the dollar of assessed valuation on all taxable property within the district for the year 2003. **Ordinance 12807** of November 25, 2003, maintained the rate of 7.00 mills for the District for the year 2004.

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## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Property Tax: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).  
Louisiana Revenue Sharing: Finance Department–Accounting Division.

**Transmittal:** Property Tax: Transmitted monthly to the Finance Department–Revenue Division.  
Louisiana Revenue Sharing: Remitted by the state in three installments during the year.

**Comments:** Property tax collections are **cyclical in nature**. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

## PAYOR OF FEE:

**Owners of all taxable property**, real and personal, within the limits of the Consolidated Road Lighting District are assessed a property tax millage of 7.00 mills on the dollar of assessed valuation.

## COMPUTATION OF FEE:

Property Tax: **7.00 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District. Homeowners are allowed a \$7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

Louisiana Revenue Sharing: The annual amount is equal to that percentage of 80% of the total fund (\$90,000,000) which is equal to the **ratio** which the **population** of the parish bears to the total state population **plus** an amount equal to that percentage of 20% of the total fund which is equal to the **ratio** which the number of **homesteads** in the parish bears to the total number of homesteads in the state. A legislative act that determines the distribution allocation is passed each year.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This property tax is levied to pay the expenses of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District.

In accordance with Article VII, Section 23, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. After the 1996 reassessment, the millage rate was decreased from 17.00 mills to 16.19 mills in accordance with Ordinance 10721 of September 25, 1996. After the 1999 reassessment, the millage rate was decreased from 16.19 mills to 12.00 mills. The mandatory reassessment in 2000 of the whole parish resulted in the millage's being decreased again from 12.00 mills to 11.95 mills, in accordance with Ordinance 11809 of August 9, 2000. Ordinance 12506 decreased the rate for 2003 to 7.00 mills, where it was maintained in 2004 by Ordinance 12807.

GENERAL PROPERTY TAXES				ACCOUNT NUMBER 141 .. 411000			
REVENUE TYPE	2000		2001		2002		2003
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Taxes from Prior Years' Levies	9,430	1.09%	2,979	0.53%	1,534	0.28%	4,174
Refunds	0	0.00%	0	0.00%	0	0.00%	(2,610)
Reversal of Prior Year Deferral	0	0.00%	14,326	2.56%	21,947	3.96%	20,661
Closing of Prior Year Levy	(12,829)	-1.49%	25,375	4.53%	1,449	0.26%	3,049
Record Current Year Tax Levy	879,622	102.06%	539,015	96.30%	549,838	99.23%	606,794
Deferrals	(14,326)	-1.66%	(21,947)	-3.92%	(20,660)	-3.73%	(27,762)
TOTAL GEN. PROPERTY TAXES	861,897	100.00%	559,748	100.00%	554,108	100.00%	604,306
% Change		-4.07%		-35.06%		-1.01%	

NOTE: The 35% decrease in 2001 revenues is due to the millage being reduced from 11.95 mills to 7.00 mills.

LOUISIANA REVENUE SHARING				ACCOUNT NUMBER 141 .. 433300			
REVENUE TYPE	2000		2001		2002		2003
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Third 1/3 Payment (May-June)	41,452	33.13%	41,827	49.92%			
Second 1/3 Payment (March)					16,129	28.32%	24,687
First 1/3 Payment (December)	41,827	33.43%	41,959	50.08%			
Third 1/3 Payment (May)					16,129	28.32%	24,589
Second 1/3 Payment (March)	41,828	33.43%	0	0.00%			
First 1/3 Payment (December)					24,687	43.35%	25,578
TOTAL LOUISIANA REV. SHARING	125,107	100.00%	83,786	100.00%	56,945	100.00%	74,854
% Change		1.54%		-33.03%		-32.04%	

NOTE: The apparent decrease in 2001 revenues is due to a change in accounting policies in which the March payment of the Louisiana Revenue Sharing is no longer accrued to the prior year.

SUMMARY OF REVENUES				FUND 141				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Taxes:								
General Property Taxes	861,897	78.72%	559,748	74.64%	554,108	83.31%	604,306	84.79%
Interest & Penalties-Delinquent Taxes	3,019	0.28%	2,502	0.33%	1,655	0.25%	2,245	0.31%
Total Taxes	864,916	78.99%	562,250	74.97%	555,763	83.56%	606,551	85.10%
Intergovernmental Revenues:								
Louisiana Revenue Sharing	125,107	11.43%	83,786	11.17%	56,945	8.56%	74,854	10.50%
Other Revenues:								
Interest Earnings on Investments	104,917	9.58%	103,926	13.86%	52,368	7.87%	31,309	4.39%
TOTAL REVENUES	1,094,940	100.00%	749,962	100.00%	665,076	100.00%	712,714	100.00%
% Change		-27.87%		-31.51%		-11.32%		7.16%

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
1991	72,441,000	-----	14.00
1992	73,604,804	1.61%	17.00
1993	74,040,160	0.59%	17.00
1994	74,860,010	1.11%	17.00
1995	75,524,180	0.89%	17.00
1996	78,158,790	3.49%	16.19
1997	81,652,100	4.47%	16.19
1998	95,098,309	16.47%	16.19
1999	118,086,060	24.17%	12.00
2000	119,395,680	1.11%	11.95
2001	122,533,400	2.63%	7.00
2002	124,708,810	1.77%	7.00
2003	132,474,520	6.23%	7.00

## PARISH TRANSPORTATION FUND

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	145 . . 433810 Road
	145 . . 433820 Transit

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:751-762 Act 14, 2003 Legislative Session	Resolution 22188, 3/28/84

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 48:751** establishes the Parish Transportation Fund, the monies of which are to be used in the making and repairing of roads, bridges, highways, etc., of the respective parishes; in the purchase of equipment for road work at the discretion of the parish governing authorities; and to assist in the cost of providing public transit. **L.R.S. 48:752-762** describes the composition of the fund, use of the fund, system of administering (including the requirement that each parish have a three-year capital improvement program), distribution formula, ban on work on parish roads by office of highways, audit of the distribution, report of any misuse or noncompliance, withholding of distribution, and penalties for unauthorized use. **Act 14** of the 2003 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2003-2004 fiscal year.

**Local:** **Resolution 22188** of March 28, 1984, authorizes the creation of the Parish Transportation Fund as a new special revenue fund, dedicating thereto all monies received from the state Parish Transportation Fund to be used for the purpose currently set forth by state law (L.R.S. 48:751, et seq.).

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Treasurer for the State of Louisiana (contact Laura Saloom at 342-0052).

**Transmittal:** Remitted to the Finance Department-Accounting Division monthly.

### DISTRIBUTION OF PROCEEDS:

The monies in the state Parish Transportation Fund are distributed to the several parish governing authorities on a per capita basis in population categories as follows:

Class	Parish Population	Per Capita Distribution
1	1 to 16,000	13.32
2	16,001 to 45,000	10.82
3	45,001 to 100,000	8.32
4	100,001 to 200,000	7.32
5	200,001 to 400,000	5.57
6	400,001 and over	4.65

The amount distributed to a parish is not decreased when that parish moves to a classification composed of a higher population. In such case the total amount distributed to that parish continues at the same level as was distributed to the parish for the prior fiscal year in the preceding classification. This level of funding continues until the population reaches the necessary level to compensate the parish at least the same level as that attained from the rate in the preceding classification.

In addition, any funds specifically appropriated for transportation purposes other than those provided for above shall be credited to the Parish Transportation Fund and shall be distributed to the parish governing authorities of the parishes of Orleans, Jefferson, East Baton Rouge, Ouachita, Rapides, Lafayette, Calcasieu, Caddo, and St. Bernard on the following basis:

- 1) One dollar per capita of each urbanized area as determined by the most current federal census,
- 2) Plus an amount per passenger determined as follows:

Passengers per year		Amount
0	to 1,000,000	\$0.50 per passenger
1,000,001	to 1,250,000	\$500,000
1,250,001	to 5,000,000	\$0.40 per passenger
5,000,001	to 6,666,666	\$2,000,000
6,666,667	to 10,000,000	\$0.30 per passenger
10,000,001	to 12,000,000	\$3,000,000
12,000,001	to 25,000,000	\$0.25 per passenger
25,000,001	to 34,722,223	\$6,250,000
over 34,722,223		\$0.18 per passenger

- 3) Multiplied by the ratio of the operating income to the operating expense of the transit system.

#### PAYOR OF TAX:

Not applicable.

#### COMPUTATION OF FEE:

The state treasurer remits to the State Parish Transportation Fund the following:

- 1) All monies made available to the parishes for road purposes from funds appropriated to the Louisiana Department of Highways.
- 2) The avails of one cent of the state gasoline tax.
- 3) Any other funds made available for use for parish transportation in accordance with legislative appropriation.

#### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The monies in the Parish Transportation Fund are to be used solely to **regulate the proportion and direction, the making and repairing of the roads, bridges, causeways, dikes, dams, levees, and highways** when, in the opinion of the parish governing authority, such work will further the best interests of the parish and parish road system. These monies can be used to maintain private driveways in connection with a general road improvement program within the right-of-way of a public road or highway owned by the parish when such maintenance serves a public purpose. The monies can also be used to **purchase equipment for road work at the discretion of the parish governing authority and to assist in the cost of providing public transit.** In addition, the parish governing authority may, upon request of the governing authority of any incorporated municipality in the parish, perform all or any part of the repair, maintenance and care of roads, streets, alleys, bridges and culverts and other drainage facilities situated within and under the jurisdiction of such incorporated municipality. Of the funds herein provided that are used for road and bridge purposes, **80% must be used for maintenance or construction contracts, or maintenance or construction materials.**

The funds herein provided that are used for transit purposes may be used for transit operating expenses or for the acquisition of rolling stock.

**COMMENTS:**

If, on the basis of the report of the Legislative Auditor or from its own investigation, the Joint Legislative Audit Advisory Committee determines that there has been a misuse by a parish governing authority of funds from the Parish Transportation Fund, it shall report such findings and recommendations to the next regular session of the legislature. The legislature shall then determine if a partial or total withholding of the parish's appropriation for the following fiscal year is necessary. **The parish governing body shall certify annually to the Legislative Auditor that the funds made available have been expended in accordance with the standards established by law.**

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PARISH TRANSPORTATION FUND - ROAD PORTION					ACCOUNT NUMBER 145 . . 433810			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	188,907	8.26%	0	0.00%	0	0.00%	0	0.00%
March	181,651	16.20%	169,190	8.12%	159,888	7.74%	156,104	7.57%
April	0	16.20%	160,462	15.83%	158,683	15.42%	137,018	14.22%
May	262,164	27.65%	161,504	23.58%	156,033	22.97%	177,530	22.83%
June	174,658	35.29%	182,618	32.35%	159,508	30.69%	180,010	31.56%
July	194,353	43.78%	165,972	40.32%	150,719	37.99%	169,561	39.78%
August	301,086	56.94%	265,511	53.07%	294,955	52.27%	253,285	52.07%
September	0	56.94%	177,982	61.62%	120,354	58.09%	165,528	60.10%
October	287,552	69.51%	158,998	69.26%	170,666	66.36%	166,152	68.16%
November	176,493	77.22%	162,797	77.07%	185,031	75.31%	177,267	76.75%
December	521,223	100.00%	477,460	100.00%	510,027	100.00%	479,259	100.00%
TOTAL	2,288,087	76.11%	2,082,494	79.42%	2,065,864	74.59%	2,061,714	72.30%



**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PARISH TRANSPORTATION FUND - TRANSIT PORTION					ACCOUNT NUMBER 145 . . 433820			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	56,995	7.94%	54,360	10.07%	51,500	7.32%	56,355	7.13%
April	55,957	15.73%	51,556	19.63%	51,112	14.58%	49,465	13.40%
May	82,912	27.28%	51,891	29.24%	50,258	21.72%	64,090	21.51%
June	53,276	34.70%	58,674	40.11%	51,377	29.02%	64,985	29.74%
July	60,040	43.06%	8,413	41.67%	48,546	35.92%	61,214	37.49%
August	92,263	55.91%	0	41.67%	94,996	49.42%	91,430	49.06%
September	0	55.91%	57,328	52.30%	43,449	55.59%	67,402	57.59%
October	92,389	68.78%	51,213	61.79%	61,612	64.35%	67,656	66.16%
November	56,706	76.68%	52,437	71.50%	66,798	73.84%	72,182	75.30%
December	167,468	100.00%	153,789	100.00%	184,126	100.00%	195,151	100.00%
TOTAL	718,006	23.89%	539,661	20.58%	703,774	25.41%	789,930	27.70%
COMBINED TOTAL	3,006,093	100.00%	2,622,155	100.00%	2,769,638	100.00%	2,851,644	100.00%
% Change		-10.36%		-12.77%		5.62%		2.96%

Note: Act 11 of the 2000 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2000-2001 would be \$4,462,500, and the EBRP award would be \$541,457.

Act 12 of the 2001 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2001-2002 would be \$4,462,500, and EBRP award would be \$662,556.

Act 13 of the 2002 Legislative Session (General Appropriations Bill) states that the total funding for the transit portion during fiscal 2002-2003 would be \$4,962,500, and the EBRP award would be \$743,524.

Act 14 of the 2003 Legislative Session (General Appropriations Bill) states that the total funding for the transit portion during fiscal 2003-2004 would be \$4,962,500, and the EBRP award would be \$835,827.

REVENUE SUMMARY - PARISH TRANSPORTATION FUND					FUND 145			
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Intergovernmental Revenues:								
State Shared Revenue:								
Road Portion	2,288,087	66.96%	2,082,494	71.07%	2,065,864	71.53%	2,061,714	70.78%
Transit Portion	718,006	21.01%	539,661	18.42%	703,774	24.37%	789,930	27.12%
Parish Transportation Fund	3,006,093	87.98%	2,622,155	89.48%	2,769,638	95.90%	2,851,644	97.90%
Miscellaneous Revenues:								
Interest Earnings	410,783	12.02%	308,152	10.52%	118,551	4.10%	61,290	2.10%
TOTAL REVENUES AND								
OTHER FINANCING SOURCES	3,416,876	100.00%	2,930,307	100.00%	2,888,189	100.00%	2,912,934	100.00%
% Change		0.71%		-14.24%		-1.44%		0.86%

**PARISH STREET MAINTENANCE FUND  
GENERAL SALES AND USE TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	147 . . 413000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §29 (A) Article 6, §29 (B) Louisiana Revised Statutes 33:2711 33:2741 47:303 B (3) (b) 33:2721.6	Resolutions 30062, 5/23/90 41217, 8/22/01  Ordinances 10127, 12/14/94 10904, 5/28/97 12303, 04/24/02

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

**Local:** **Resolution 30062** dated May 23, 1990, amended the 1990 current expense budget so as to create a new special revenue fund. **Ordinance 10127** of December 14, 1994, the General Sales and Use Tax Ordinance, includes a tax levy, to expire June 30, 1997, of ½ of 1% on the sale at retail, the use, consumption, distribution, and storage, and on the lease or rental, of tangible personal property and the sale of services within the Parish of East Baton Rouge, inclusive of municipal areas, for the purpose of repairing streets and roads. **Ordinance 10904** of May 28, 1997, re-levies the road tax for the period July 1, 1997, through June 30, 2002, to be used 60% for road construction and 40% to continue the program of road repairs. **Resolution 41217** of August 22, 2001, called for a special election for the purpose of authorizing the continuation of the existing one-half of one percent sales and use tax, for a period of five and one-half years, commencing on July 1, 2002, to and including December 31, 2007, for the purpose of providing funds to continue the road rehabilitation program, and to provide funds for the construction of new public roads and streets in the Parish of East Baton Rouge. The renewal was approved by the voters in the election held on November 17, 2001. **Ordinance 12303** of April 24, 2002, amends **Ordinance 10127** of December 14, 1994, (General Sales and Use Tax Ordinance) and re-levies the ½ of 1% road tax for five and one-half years beginning July 1, 2002, relative to the repair, improvements, and construction of public roads and streets.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

**Transmittal:** The collectors must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

**Comments:** For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

**DISTRIBUTION OF PROCEEDS**

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

**PAYOR OF FEE:**

This tax is collectible from **all persons engaged as dealers in the sale at retail, the use, consumption, distribution, and storage of tangible property and the sale of services; those dealers in turn collect from the purchaser or consumer.**

**COMPUTATION OF FEE:**

The amount of sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices, with 40% of these proceeds continuing the overlay program and 60% of the proceeds being used for new roadway construction and intersection improvements.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event that purchases are returned to the dealer by the purchaser or consumer after the tax has been remitted to the collector, the dealer is entitled to reimbursement of the amount of tax so collected. If the tax has not yet been remitted by the dealer, the dealer may deduct the same in submitting the return. When the dealer has already remitted the tax, the dealer may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue, to the dealer, an official credit memorandum to be applied to subsequent taxes. For further details, see the "General Sales and Use Tax" item in the General Fund Section of this book.

This ½ of 1% sales and use tax is to be used only for the construction or repair of streets and roads, including necessary engineering services. Although the proposition approved by the voters on May 5, 1990, provided that reasonable and necessary expenses of collecting and administering this tax would be paid from the proceeds of the tax, a decision was made by the Mayor-President that administrative expenses associated with the road repair projects should be charged to the General Fund and not to this special revenue fund for the original 3-year tax. Beginning July 1, 1993, with the tax renewal, the policy was amended to allow for the collection of sales tax collection costs with the proceeds dedicated towards matching funds for federal and state grant projects. Beginning July 1, 1997, the policy was amended again to suspend the assessment of collection costs. Beginning January 1, 2004, the policy was amended again to resume charging administrative expenses associated with this program.

This dedicated Parish Street Maintenance tax is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provides that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES AND USE TAX					ACCOUNT NUMBER 147 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	801,643	7.40%	813,221	7.60%	825,708	7.47%	875,105	7.70%
February	851,114	15.27%	820,745	15.27%	864,643	15.30%	864,498	15.32%
March	941,520	23.96%	910,985	23.78%	930,031	23.72%	963,571	23.80%
April	891,232	32.19%	897,597	32.17%	905,335	31.92%	921,288	31.91%
May	912,066	40.62%	891,496	40.50%	927,509	40.31%	985,973	40.59%
June	887,311	48.81%	877,137	48.70%	921,991	48.66%	962,519	49.07%
July	858,143	56.74%	879,079	56.91%	886,670	56.68%	909,993	57.08%
August	912,499	65.17%	889,512	65.23%	905,473	64.88%	901,873	65.02%
September	899,719	73.48%	858,794	73.25%	876,757	72.82%	967,786	73.54%
October	865,301	81.47%	856,501	81.25%	925,890	81.20%	926,601	81.70%
November	893,053	89.72%	893,098	89.60%	930,925	89.63%	900,597	89.63%
December	1,113,353	100.00%	1,112,861	100.00%	1,146,104	100.00%	1,178,104	100.00%
TOTAL/% Chg	10,826,954	0.58%	10,701,026	-1.16%	11,047,036	3.23%	11,357,908	2.81%
LESS BAKER	466,164	4.31%	430,158	4.02%	413,305	3.74%	414,063	3.65%
LESS ZACHARY	585,638	5.41%	594,113	5.55%	621,820	5.63%	646,193	5.69%
TOTAL CITY-PARISH	9,775,152	90.29%	9,676,755	90.43%	10,011,911	90.63%	10,297,652	90.67%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER 147 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	112,451	7.33%	120,049	7.99%	134,705	8.96%	143,829	9.42%
February	133,680	16.05%	99,869	14.63%	110,519	16.32%	108,868	16.55%
March	142,607	25.35%	127,797	23.13%	120,540	24.34%	116,751	24.19%
April	100,746	31.92%	114,430	30.74%	132,721	33.17%	126,967	32.51%
May	152,107	41.84%	136,399	39.82%	145,101	42.83%	138,695	41.59%
June	153,910	51.87%	123,249	48.02%	124,812	51.13%	127,409	49.94%
July	128,824	60.28%	125,016	56.33%	127,542	59.62%	137,103	58.91%
August	139,575	69.38%	155,232	66.66%	136,582	68.71%	138,867	68.01%
September	119,605	77.18%	115,829	74.37%	132,274	77.51%	138,843	77.10%
October	142,043	86.44%	143,837	83.94%	131,377	86.25%	138,056	86.14%
November	106,920	93.41%	127,064	92.39%	103,264	93.13%	97,820	92.55%
December	101,039	100.00%	114,416	100.00%	103,306	100.00%	113,805	100.00%
TOTAL/% Chg	1,533,507	2.79%	1,503,187	-1.98%	1,502,743	-0.03%	1,527,013	1.62%
LESS BAKER	115,986	7.56%	116,397	7.74%	104,258	6.94%	115,797	7.58%
LESS ZACHARY	131,854	8.60%	126,505	8.42%	116,301	7.74%	128,447	8.41%
TOTAL C-P	1,285,667	83.84%	1,260,285	83.84%	1,282,184	85.32%	1,282,769	84.01%

NOTE: Funds used for new roadway construction and intersection improvements can be found in Funds 338 and 339 (Road and Street Improvement Fund).

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES AND USE TAX					ACCOUNT NUMBER 147 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	801,643	7.40%	813,221	7.60%	825,708	7.47%	875,105	7.70%
February	851,114	15.27%	820,745	15.27%	864,643	15.30%	864,498	15.32%
March	941,520	23.96%	910,985	23.78%	930,031	23.72%	963,571	23.80%
April	891,232	32.19%	897,597	32.17%	905,335	31.92%	921,288	31.91%
May	912,066	40.62%	891,496	40.50%	927,509	40.31%	985,973	40.59%
June	887,311	48.81%	877,137	48.70%	921,991	48.66%	962,519	49.07%
July	858,143	56.74%	879,079	56.91%	886,670	56.68%	909,993	57.08%
August	912,499	65.17%	889,512	65.23%	905,473	64.88%	901,873	65.02%
September	899,719	73.48%	858,794	73.25%	876,757	72.82%	967,786	73.54%
October	865,301	81.47%	856,501	81.25%	925,890	81.20%	926,601	81.70%
November	893,053	89.72%	893,098	89.60%	930,925	89.63%	900,597	89.63%
December	1,113,353	100.00%	1,112,861	100.00%	1,146,104	100.00%	1,178,104	100.00%
TOTAL/% Chg	10,826,954	0.58%	10,701,026	-1.16%	11,047,036	3.23%	11,357,908	2.81%
LESS BAKER	466,164	4.31%	430,158	4.02%	413,305	3.74%	414,063	3.65%
LESS ZACHARY	585,638	5.41%	594,113	5.55%	621,820	5.63%	646,193	5.69%
TOTAL CITY-PARISH	9,775,152	90.29%	9,676,755	90.43%	10,011,911	90.63%	10,297,652	90.67%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER 147 . . 413000			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	112,451	7.33%	120,049	7.99%	134,705	8.96%	143,829	9.42%
February	133,680	16.05%	99,869	14.63%	110,519	16.32%	108,868	16.55%
March	142,607	25.35%	127,797	23.13%	120,540	24.34%	116,751	24.19%
April	100,746	31.92%	114,430	30.74%	132,721	33.17%	126,967	32.51%
May	152,107	41.84%	136,399	39.82%	145,101	42.83%	138,695	41.59%
June	153,910	51.87%	123,249	48.02%	124,812	51.13%	127,409	49.94%
July	128,824	60.28%	125,016	56.33%	127,542	59.62%	137,103	58.91%
August	139,575	69.38%	155,232	66.66%	136,582	68.71%	138,867	68.01%
September	119,605	77.18%	115,829	74.37%	132,274	77.51%	138,843	77.10%
October	142,043	86.44%	143,837	83.94%	131,377	86.25%	138,056	86.14%
November	106,920	93.41%	127,064	92.39%	103,264	93.13%	97,820	92.55%
December	101,039	100.00%	114,416	100.00%	103,306	100.00%	113,805	100.00%
TOTAL/% Chg	1,533,507	2.79%	1,503,187	-1.98%	1,502,743	-0.03%	1,527,013	1.62%
LESS BAKER	115,986	7.56%	116,397	7.74%	104,258	6.94%	115,797	7.58%
LESS ZACHARY	131,854	8.60%	126,505	8.42%	116,301	7.74%	128,447	8.41%
TOTAL C-P	1,285,667	83.84%	1,260,285	83.84%	1,282,184	85.32%	1,282,769	84.01%

NOTE: Funds used for new roadway construction and intersection improvements can be found in Funds 338 and 339 (Road and Street Improvement Fund).

PARISH STREET MAINTENANCE FUND				FUND 147				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Taxes:								
City-Parish								
Sales & Use Taxes	9,775,152	76.66%	9,676,755	76.93%	10,011,911	77.93%	10,297,653	78.22%
Vehicle Tax	1,285,667	10.08%	1,260,285	10.02%	1,282,184	9.98%	1,282,769	9.74%
Total City-Parish	11,060,819	86.74%	10,937,040	86.95%	11,294,095	87.91%	11,580,422	87.97%
Baker								
Sales & Use Taxes	466,164	3.66%	430,158	3.42%	413,305	3.22%	414,063	3.15%
Vehicle Tax	115,986	0.91%	116,397	0.93%	104,258	0.81%	115,797	0.88%
Total Baker	582,150	4.57%	546,555	4.35%	517,563	4.03%	529,860	4.02%
Zachary								
Sales & Use Taxes	585,638	4.59%	594,113	4.72%	621,820	4.84%	646,193	4.91%
Vehicle Tax	131,854	1.03%	126,505	1.01%	116,301	0.91%	128,447	0.98%
Total Zachary	717,492	5.63%	720,618	5.73%	738,121	5.75%	774,640	5.88%
Total Sales & Use and Vehicle Taxes	12,360,461	96.94%	12,204,213	97.02%	12,549,779	97.68%	12,884,922	97.88%
Audit Collections								
City-Parish	96,949	0.76%	111,917	0.89%	92,312	0.72%	101,443	0.77%
Baker	4,404	0.03%	3,735	0.03%	1,142	0.01%	865	0.01%
Zachary	1,071	0.01%	502	0.00%	780	0.01%	2,789	0.02%
Total Audit Collections	102,424	0.80%	116,154	0.92%	94,234	0.73%	105,097	0.80%
Interest & Penalties - Delinquent Taxes								
City-Parish	90,737	0.71%	85,570	0.68%	88,007	0.68%	95,450	0.73%
Baker	2,396	0.02%	8,039	0.06%	3,100	0.02%	798	0.01%
Zachary	1,913	0.02%	2,667	0.02%	3,749	0.03%	3,602	0.03%
Total Interest & Penalties - Del. Taxes	95,046	0.75%	96,276	0.77%	94,856	0.74%	99,850	0.76%
Total Taxes	12,557,931	98.48%	12,416,643	98.71%	12,738,869	99.15%	13,089,869	99.44%
Miscellaneous Revenues:								
Interest Earnings	193,297	1.52%	161,006	1.28%	108,944	0.85%	74,355	0.56%
Contingent Receipts	0	0.00%	1,010	0.01%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	193,297	1.52%	162,016	1.29%	108,944	0.85%	74,355	0.56%
TOTAL REVENUES	12,751,228	100.00%	12,578,659	100.00%	12,847,813	100.00%	13,164,224	100.00%
% Change		-1.40%		-1.35%		2.14%		2.46%

**CONSOLIDATED GARBAGE SERVICE DISTRICT  
GENERAL PROPERTY TAXES  
LOUISIANA REVENUE SHARING**

REVENUE TYPE	FUND . . OBJECT
Taxes	148 . . 411000
Intergovernmental Revenues	148 . . 433300

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 19 Article 7, § 18(D) Article 7, § 26 Article 7, § 20(A) Louisiana Revised Statutes 47:2051 33:8004 Act 63 of 1998 Legislature	<i>Plan of Government</i> § 1.08 (c)  Ordinance 8233, 10/8/86 10722, 9/25/96 11039, 12/10/97 11320, 12/9/98 11810, 8/9/00 11929, 12/31/00 12161, 11/28/01 12501, 11/26/02 Resolution 40439, 7/26/00

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A.

**State:** **Article 6, Section 19 of the 1974 Louisiana Constitution** authorizes the creation of special districts; defines their powers; and grants to those districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18(D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Constitution, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 33:8004** provides for the limitation of property taxes to 10 mills and 10 years. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Article 7, Section 26** of the Constitution provides that a minimum of \$90,000,000 will be allocated annually from the State General Fund to the Revenue Sharing Fund. The Revenue Sharing Fund will then be distributed to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemptions. **Act 63 of the 1998 Legislature** provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 1998, to June 30, 1999.

**Local:** **Section 1.08 (c) of The Plan of Government** provides for a rural area consisting of that portion of the parish not included in either the urban or the industrial area. This section requires that garbage and refuse collection and disposal services not be provided to the rural area except through the medium of districts established by the governing body of the parish as provided by the Constitution and the general laws of the state.

**Ordinance 8233**, adopted October 8, 1986, authorized the levy of a tax of 10.00 mills on each dollar of assessed valuation on all property subject to taxation within the Consolidated Garbage Service District for a period of five years beginning in 1986. On October 6, 1990, the voters of the District voted to renew the 10.00-mill tax for a period of **10 years**, beginning with the tax year 1991. As the result of reassessment, **Ordinance 10722** of September 25, 1996, reduced the tax rate to 9.50 mills. **Ordinance 11320** of December 9, 1998, further reduced the rate to 6.50 mills, beginning with the tax year 1999.



**Resolution 40439** of July 26, 2000, called a special election to authorize the renewal of the levy of a property tax not to exceed 10 mills for a period of **10 years**, beginning with the tax year 2001. As a result of reassessment, **Ordinance 11810** of August 9, 2000 reduced the rate to 6.20 mills, for the year 2000. **Ordinance 11929** of December 13, 2000 authorizes a millage of 6.20 to be levied in this district for the year 2001, and **Ordinance 12161** of November 28, 2001 maintains the property tax rate of 6.20 mills for the year 2002. **Ordinance 12501** of November 26, 2002 will continue to maintain the property tax rate of 6.20 mills for the year 2003.

## COLLECTION AND TRANSMITTAL OF FUNDS:

### Collector:

**General Property Tax:** Sheriff of EBR Parish (contact Octave Anthaume, Tax Director, at 389-4817).

**Louisiana Revenue Sharing:** Finance Department–Accounting Division.

### Transmittal:

**General Property Tax:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** General Property Tax collections are **cyclical in nature**. Due to the tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**Louisiana Revenue Sharing:** Remitted by the state in three installments during the year.

## DISTRIBUTION OF PROCEEDS:

**General Property Tax:** Not applicable.

**Louisiana Revenue Sharing:** Funds are distributed by first priority to the tax recipient bodies within the parish to offset current losses due to the homestead exemption.

## PAYOR OF FEE:

**General Property Tax:** The tax is levied on all taxable property, real and personal, within the boundaries of the Consolidated Garbage Service District.

**Louisiana Revenue Sharing:** The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the **Louisiana Revenue Sharing Fund**.

## COMPUTATION OF FEE:

**General Property Tax:** 9.50 mills (1996 through 1998), 6.50 mills in 1999, and 6.20 mills in 2000 through 2004, on the assessed valuation of all taxable property, real and personal, within the boundaries of the Consolidated Garbage Service District.

**Comments:** Homeowners are allowed a \$7,500 exemption on state, parish, and special ad valorem taxes. Details for assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**Louisiana Revenue Sharing:** The annual amount for the parish is equal to the percentage of 80% of the total (\$90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. The amount received by the parish is distributed among the taxing districts of the parish to offset current losses due to the homestead exemption. A legislative act is passed each year setting the distribution allocation.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

**General Property Tax:** This tax is levied solely for the purpose of acquiring, constructing, improving, and maintaining garbage collection and disposal facilities, including two garbage collections each week, within the Consolidated Garbage Service District. **Article VII, Section 23**, of the state Constitution requires that all property subject to taxation be reappraised at intervals of not more than four years. The City-Parish is then required to adjust each property tax millage to an amount that generates the same taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to a rate not to exceed the maximum rate authorized in

the preceding year. New tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 1996 millage rate was decreased from 10.20 mills to 9.50 mills in accordance with **Ordinance 10722** of September 25, 1996. The rate was further reduced to 6.50 mills beginning in 1999 in accordance with **Ordinance 11320** of December 9, 1998. During 2000 the rate was reduced once again to 6.20 mills in accordance with **Ordinance 11810** of August 9, 2000.

<u>YEAR</u>	<u>ACTUAL ASSESSED VALUATION</u>	<u>% INCREASE OVER PRIOR YEAR</u>	<u>MILLAGE ASSESSED</u>
1991	503,664,150	----	10.00
1992	529,715,825	5.17%	10.20
1993	546,007,600	3.08%	10.20
1994	578,612,410	5.97%	10.20
1995	594,082,570	2.67%	10.20
1996	645,341,220	8.63%	9.50
1997	696,302,530	7.90%	9.50
1998	760,286,447	9.19%	9.50
1999	818,463,570	7.65%	6.50
2000	874,750,160	6.88%	6.20
2001	927,459,110	6.03%	6.20
2002	980,704,650	5.74%	6.20
2003	1,029,025,440	4.93%	6.20

GENERAL PROPERTY TAXES				ACCOUNT NUMBER 148 . . 411000				
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes from Prior Years' Levies	21,621	0.65%	31,538	0.80%	15,337	0.37%	42,686	0.96%
Refund	0		0	0.00%	0	0.00%	(15,541)	-0.35%
Reversal of Prior Year Levy	0	0.00%	294,272	7.49%	234,526	5.60%	235,341	5.31%
Closing of Prior Year Levy	(20,461)	-0.61%	(54,629)	-1.39%	10,035	0.24%	(16,051)	-0.36%
Record Current Year Tax Levy	3,628,138	108.79%	3,891,342	99.07%	4,161,403	99.41%	4,414,278	99.68%
Current Year Deferral	(294,272)	-8.82%	(234,526)	-5.97%	(235,341)	-5.62%	(232,082)	-5.24%
TOTAL PROPERTY TAXES	3,335,026	100.00%	3,927,997	100.00%	4,185,959	100.00%	4,428,630	100.00%
% Change		-7.15%		17.78%		6.57%		5.80%

NOTE: Beginning with 2000 taxes, a portion of the annual levy is being deferred in accordance with the Codification of Governmental Accounting and Financial Reporting Standards.

LOUISIANA REVENUE SHARING		ACCOUNT NUMBER 148 . . 433300						
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Third 1/3 Payment (May)	257,044	33.90%	250,641	49.66%				
Second 1/3 Payment (March)					256,538	33.31%	256,978	32.82%
First 1/3 Payment (December)	250,641	33.05%	254,092	50.34%				
Third 1/3 Payment (May)					256,977	33.37%	255,959	32.69%
Second 1/3 Payment (March)	250,642	33.05%	0	0.00%				
First 1/3 Payment (December)					256,538	33.31%	270,053	34.49%
TOTAL LOUISIANA REV. SHARING	758,327	100.00%	504,733	100.00%	770,053	100.00%	782,990	100.00%
% Change		-13.09%		-33.44%		52.57%		1.68%

NOTE: The apparent decrease shown in 2000 is due to a change in accounting policies in which the March payment of the Louisiana Revenue Sharing is no longer accrued to the prior year.

**SOLID WASTE USER FEE  
DISCONNECT - RECONNECT FEE**

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	148 . . 44320X	User Fees
	148 . . 443310	Disconn.-Reconn.

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4169.1	<i>The Plan of Government</i> § 1.08 (c)  Ordinance 9157, 10/10/90 9188, 11/28/90 9218, 12/12/90 9271, 4/10/91 10778, 12/4/96  Parish Attorney Opinion, 3/26/90

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** L.R.S. 33:4169.1 authorizes municipalities and parishes to assess a service charge against any person provided garbage and trash services.

**Local:** Section 1.08(c) of *The Plan of Government* provides for a rural area consisting of that portion of the parish not included in either the urban or the industrial area. This section requires that garbage and refuse collection and disposal services not be provided to the rural area except through the medium of districts established by the governing body of the parish as provided by the Constitution and the general laws of the state. Section 1.08(c) also provides that the city may supply garbage and refuse collection for a service charge based on not less than the actual cost of such service.

**Ordinance 9157** of October 10, 1990, authorized the imposition of a solid waste user fee and provided regulations for the administration, collection, and deposit of this fee. **Ordinance 9188** of November 28, 1990, added both multifamily units and governmental agencies as payers of this fee. **Ordinance 9218** of December 12, 1990, and **Ordinance 9271** of April 10, 1991, supplied additional definitions and provided for full due-process rights for users before termination of utility service. The **Parish Attorney Opinion of 3/26/90** cited the statutory authority for the imposition of this fee. **Ordinance 10778** of December 4, 1996, amended Ordinance 9157 to provide for an increase in solid waste user fees as a result of the new contract for solid waste collection and disposal, to take effect at the time the new contractor began to collect garbage in 1997.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Service Fee Business Department is responsible for billing and collection of this fee. Actual billing is performed by the Baton Rouge Water Company, Bellingrath, the City of Baker, and the City of Zachary.

**Transmittal:** The Service Fee Business Department collects payments from customers and transmits collections daily for deposit.

**Comment:** Each month the Service Fee Business Department sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the solid waste user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

## PAYOR OF FEE:

All residential and multifamily units within the Consolidated Garbage Service District pay this fee.

## COMPUTATION OF FEE:

This fee is based on a 6-year average of the incremental cost of solid waste collection and disposal. The garbage collection contract was re-bid in 1996, and the new contract, along with new user-fee rates, went into effect in March 1997. In March 2004 the contract was extended for an additional year.

The user-fee rates are as follows:

Households pay a fee of **\$8.40 per dwelling**.

Multifamily units pay a fee based on either (1) the number of units in the complex (at **\$8.40 per unit**), or (2) the number and capacity of bins used. The bin rates are as follows:

1 cu. yd.	\$ 49.55
2 cu. yd.	59.00
4 cu. yd.	74.30
6 cu. yd.	91.80
8 cu. yd.	107.40

The method used to calculate the fee for a multifamily unit must be approved by the Department of Public Works.

The penalty for non-payment of this fee is termination of utility service to the residence.

Presently governmental agencies are not being assessed a fee, since the cost of the contract was actually less than the City-Parish was previously paying.

Service charge for reconnection is **\$30.00**.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

If a user has been billed for the user fee and terminates water service, a refund will be made upon a qualified request of the payor. Refunds must be requested within twelve months of payment of the fee.

This fee is collected for the sole purpose of acquiring, constructing, improving, and maintaining garbage collection and disposal facilities, including two garbage collections each week, within the Consolidated Garbage District.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>SOLID WASTE USER FEE</b>					<b>ACCOUNT NUMBER 148 . . 44320X</b>			
<b>MONTH</b>	<b>2000</b>		<b>2001</b>		<b>2002</b>		<b>2003</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
January	457,707	8.23%	446,963	7.98%	469,651	8.21%	479,859	8.26%
February	458,958	16.49%	466,547	16.32%	473,474	16.49%	478,992	16.50%
March	461,271	24.78%	465,903	24.64%	474,556	24.79%	481,856	24.79%
April	450,720	32.89%	456,346	32.79%	476,183	33.12%	482,531	33.09%
May	464,287	41.24%	468,031	41.15%	464,164	41.24%	472,681	41.23%
June	0	41.24%	0	41.15%	0	41.24%	0	41.23%
July	462,838	49.57%	468,572	49.53%	476,330	49.56%	484,104	49.56%
August	465,507	57.94%	469,233	57.91%	477,689	57.92%	485,931	57.92%
September	464,380	66.29%	466,622	66.24%	475,915	66.24%	486,366	66.29%
October	465,602	74.67%	470,142	74.64%	477,060	74.58%	485,568	74.64%
November	465,902	83.05%	467,941	83.00%	477,470	82.93%	487,282	83.03%
December	942,483	100.00%	951,581	100.00%	975,998	100.00%	986,421	100.00%
TOTAL/% Chg	5,559,655	2.08%	5,597,881	0.69%	5,718,490	2.15%	5,811,590	1.63%

<b>DISCONNECT/RECONNECT</b>					<b>ACCOUNT NUMBER 148 . . 443310</b>			
<b>MONTH</b>	<b>2000</b>		<b>2001</b>		<b>2002</b>		<b>2003</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
January	40	9.09%	40	11.11%	120	16.00%	0	0.00%
February	20	13.64%	0	11.11%	90	28.00%	60	8.57%
March	40	22.73%	20	16.67%	120	44.00%	0	8.57%
April	0	22.73%	0	16.67%	20	46.67%	80	20.00%
May	20	27.27%	0	16.67%	120	62.67%	0	20.00%
June	0	27.27%	0	16.67%	0	62.67%	0	20.00%
July	20	31.82%	20	22.22%	80	73.33%	200	48.57%
August	40	40.91%	40	33.33%	0	73.33%	100	62.86%
September	80	59.09%	80	55.56%	60	81.33%	40	68.57%
October	40	68.18%	0	55.56%	60	89.33%	60	77.14%
November	20	72.73%	140	94.44%	40	94.67%	100	91.43%
December	120	100.00%	20	100.00%	40	100.00%	60	100.00%
TOTAL/% Chg	440	-67.41%	360	-18.18%	750	108.33%	700	-6.67%

NOTE: The 108.33% increase experienced in 2002 is from the implementation of a new credit policy. Customers are now receiving disconnect notices after one month of delinquency, whereas before they would receive a notice after two months.

REVENUE SUMMARY - CONSOLIDATED GARBAGE SERVICE DISTRICT						FUND 148		
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES:								
Taxes:								
General Property Taxes	3,335,026	32.33%	3,927,997	37.46%	4,185,959	38.41%	4,428,630	39.66%
Interest & Penalties-Delinquent Taxes	13,391	0.13%	15,459	0.15%	20,303	0.19%	16,915	0.15%
Total Taxes	3,348,417	32.46%	3,943,456	37.61%	4,206,263	38.60%	4,445,545	39.81%
Intergovernmental Revenues:								
Louisiana Revenue Sharing	758,327	7.35%	504,733	4.81%	770,053	7.07%	782,990	7.01%
Charges for Services:								
Solid Waste User Fee	5,559,655	53.89%	5,597,881	53.39%	5,718,490	52.48%	5,811,590	52.05%
Disconnect/Reconnect	440	0.00%	360	0.00%	750	0.01%	700	0.01%
NSF Charges	256	0.00%	210	0.00%	195	0.00%	285	0.00%
Total Charges for Services	5,560,351	53.90%	5,598,451	53.40%	5,719,435	52.49%	5,812,575	52.06%
Miscellaneous Revenues:								
Interest Earnings	648,876	6.29%	437,912	4.18%	201,415	1.85%	124,516	1.12%
TOTAL REVENUES	10,315,971	100.00%	10,484,552	100.00%	10,897,166	100.00%	11,165,626	100.00%
% Change		-0.90%		1.63%		3.94%		2.46%